



ATTS NEWSLETTER

JAN - MAR 2000

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EDITOR'S COMMENTS

You may have noticed that the Newsletter has a new look. I have upgraded my computer. At least the Newsletter looks cleaner, although the new hardware is not likely to improve the content your editor prepares. I am still trying to figure out all the bells and whistles so, once again, I am late getting the Newsletter out (surprise, surprise, surprise!). I managed to scan in some text and was able to make changes to it. I think I made all that I should have. I even managed to italicize the title of one of the pamphlets (and more importantly remove the italics that the machine put in on its own). There are still more things that I have to learn. That should make the Newsletter at least look better. If I ever figure out what I am doing I will be dangerous.

"ELECTION"

The response to my invitation in the last Newsletter to run for office met with thundering silence. So I guess that means that Richard Johnson has been reelected President, Carl Cochran has been reelected Secretary-Treasurer, and Marc Duvall has been reelected editor. Don't say we did not give you a chance to change officers.

Even if you do not want to serve as an officer if you want to help out we can make use of your services. The editor is always looking for more copy to put in the Newsletter so feel free to write. As you can see from the editor's own efforts skill is not required. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. I received a call from an individual who had been given my name by the Smithsonian as an "expert" on sales tax tokens. (I am reminded of the definition of "expert" that a friend of mine uses: a combination of "ex" [a has been] and "spurt" [a drip under pressure]). I think he was a little disappointed when I told him what he had were all common issues and that he should not plan to retire on the proceeds. The point is that there are people out there who actually read the Newsletter so we should try to be as accurate as possible. So please correct me when I am wrong, there is nothing wrong with constructive criticism. Please send any other thoughts you have as I can probably make an article about them, and that may well trigger responses from others. Nick Sapone sent me some information on Ohio receipts which lead to several responses. For those of you not interested in Ohios send me something else. What I print is largely a

function of what I have been sent. Most of you have been members at least as long as I have so you are at least as knowledgeable as me. If all of us "drips" combine our information we can make a nice "pool" of information to help all the newcomers as well as those with just a casual interest in sales tax tokens. If you do not send me anything you will have to suffer bad puns (see above) and my dismal prose. You have been warned!

Thanks to all of you who have sent me articles and information. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the Newsletter, there are still new discoveries to be made and convernts to be gained.

HOUSEKEEPING

Carl has sent word that some of you need to renew. Also, a couple of you sent me your change of addresses. You should send those to Carl as he maintains the roster. Thank you for your help and patience.

ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

WANTED: certain Illinois provisionals for my personal collection. Please write. Thanks. Ken Hallenbeck, 711 N. Nevada Ave., Colorado Springs, CO 80903-1007

HELP! I am soliciting anonymous token collection inventory information. Your confidentiality is guaranteed. I am working on a research project that will have significant importance to us all, but I need the help of as many ATTS members as possible. Fax: 816-257-9778; mail: Robert W. Frye, PO Box 520962, Independence, MO 64052-0962.; or e-mail: Bob@bobscoins.com any info. you might have.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

ILLINOIS provisionals, Virginia etc. to trade for IL I need, pre-1920 dog tags, any state or Ohio, Illinois and Pennsylvania trade tokens. R. Harnishfeger, RR2 Box 94 Mill Hall, PA 17751, e-mail: rharnish@eagle.lhup.edn

WANTED: Ohio sales tax receipts. Need most issues from S-1 to S-199 and most higher denominations. Have lots of used halves to trade or highest prices paid. Jay Harris, 7105 Mildon Drive, Painesville, OH 44077; e-mail Jay-at-home@MSN.com

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Catalog Corrections

"New Finds ..." this time mentions some corrections to the catalog that will appear as columns in the Newsletter and also as Catalog Supplement Sheets (CSS). As has been true sometimes in the past, some of the corrections are so obvious that I should have caught them when I was trying to proof the printing master for the catalog. Frankly, I am usually embarrassed to report them, and it would probably help my ego to just "hide" them or minimize them in some way. But that doesn't really do me or you or the hobby or the catalog any good in the long run. So I'll keep reporting them, feeling "stupid" that I hadn't found them myself, and apologize for the work they create for you to try to keep up with everything.

Miscellaneous (chapter of catalog)

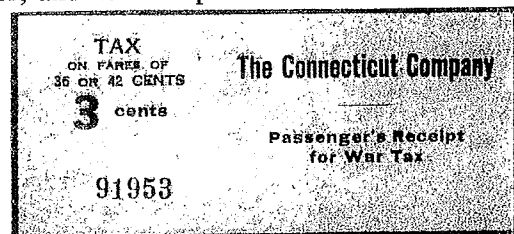
To start with corrections, Nick Sapone (Wanchese, NC) points out that on page 358 there is a picture and report of the "jumping disc" all new members are given. The description says "red outer ring, blue inner ring". That is backward. The inner ring is red, the outer ring is blue. As far as I know, there are none the other way - at least, when I bought them originally from a company that makes them, the only ones I ordered were red inner, blue outer - "red, white, and blue." This'll be a Catalog Supplement Sheet (CSS) eventually. In the meantime, if you want to make a pencil correction, just mark out "blue" and put in "red," mark out "red" and put in "blue."

Nick also points out that there is additional information about Jerry Schimmel's square "wood" token (page 362, O23). First, he has made a 10X examination of the surfaces and he is convinced that they really are ultra-thin layers of real wood with paper sandwiched in between. I had taken the catalog information from *Chits*, since Jerry was one of the authors of the book. Also, he has some O23D (single token with missing NO VALUE) that also are missing the 1974 date on the reverse at the upper left of the elephant. That is correct. I've doublechecked my collection. On every card of ten the top token is missing both. Also, sometimes you can see a trace of

the bottom of NO VALUE. Eventually there will be a Catalog Supplement Sheet mentioning the missing date and also Nick's finding about the makeup of the token. In the meantime for pencil-users, add "and 1974" to catalog entry O23D.

War Tax Tokens

Every so often I've commented about occasional war tax tokens that show up. I consider them a "sort of" sales tax token, although they certainly aren't "mainstream" enough to be cataloged as such. But some members are interested. Mike Florer (Gettysburg, PA) reports a paper war tax item that appeared in *The American Revenuer* recently. It's paper, and here's a picture.



Oregon

John Ostendorf (Waxahacie, TX) has reported a correction to the catalog and two new finds. (Well, actually one of the new finds is kind of halfway between a correction and a new find). They deal with the size of R2 (page 280), the obverse of R3, and a new pinback. I've prepared an article under his byline, with me assisting, for the Newsletter when there is room. That'll get the word out, and eventually there will a CSS to retain the information for the catalog.

Colorado

Hermann Ivester (Little Rock, AR) recently sent me photocopies of a Colorado L1 (page 47) and a new version of L1 on which the 1c TAX PAID is in block letters rather than with serifs. The catalog picture of L1 has borders arbitrarily drawn because there was no real L1 available. So a column for the Newsletter, with his byline and me assisting has been

cont'd p.4

BORDERS ON INGWERSEN BOXES (#2)

Merlin K. Malehorn L-279

In *Newsletter 104* I provided definitions of "plain line," "florets," and "scallops" as borders on Ingwersen boxes, and listed all the known boxes and borders. Since then, a couple more boxes have been reported. This is a list of everything that I know about so far. The new entries are * asterisked.

ALABAMA

florets:

- 1 mill - unknown
- 5 mill - black print

MISSISSIPPI

plain line:

- 1 mill - black print
- 5 mill - light blue print
- " - dark blue print

MISSOURI

plain line:

- 1 mill - red print
- 5 mill - green print

florets:

- * 1 mill - red print
- 5 mill - black print
- * " - green print

NEW MEXICO

plain line:

- 1 mill - Prussian blue print
- 5 mill - black print

UTAH

plain line:

- 1 mill - green print
- " - black print
- 2 mill - unknown
- 5 mill - black print

florets:

- 1 mill - unknown
- 2 mill - black print
- 5 mill - black print

scallops:

- 1 mill - green print
- 2 mill - unknown
- 5 mill - black print

WASHINGTON

plain lines:

- value 1 - emerald print

florets:

- value 1 - emerald print

scallops:

- value 1 - unknown

from p. 3

prepared, to show you a picture of a real L1 and the new "token," L3. There will be a CSS on these.

Boxes Collectors

Nick has been collecting boxes and he asks "Do box collectors prefer boxes in their original shape, or is it OK to open both ends and flatten (them)?" There's something for you box collectors to write to Nick about. I sold my box collection because

I was running out of room, but when I was collecting them I kept intact those that still had tokens, particularly those that were full or almost full. Sometimes I fabricated a flap out of heavy paper, so that the box shape could be preserved. Once in a while I'd keep one with some paper stuffed inside, just to preserve the shape and original appearance. But usually I flattened those that were empty or only had a few tokens (which I took out, of course).

This is a page from a recently published book "A PICTORIAL HISTORY OF LEE'S SUMMIT AND SOUTHEASTERN JACKSON COUNTY"

I submitted the mills and article for the book

Last year at grandparents day we were asked to bring something to show the third grade class.

I took some tax tokens to show the class. They were interested in how sales tax was collected in

"THE GOOD OLD DAYS".

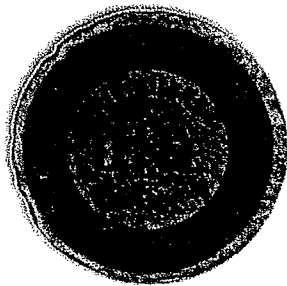
I gave all the kids in the class a green and red plastic mill and one and five zinc mill. My grandson said that was nice of me.

Then his comment was "That was less than 2c per pupil".

Leo Bledsoe
ATS#57

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A Pictorial History of Lee's Summit and Southeastern Jackson County



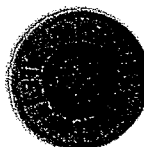
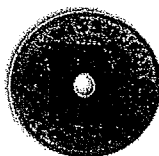
1935-1936



1936-1937
message printed on
back by state



Zinc
1937-1942



Red
Plastic
1943 - Abolished in 1961



Missouri Mills, or most commonly called Sales Tax was started in 1935. The first ones were printed on the same cardboard blanks used for milk bottle tops. The first ones were blank on the back. Later, stores and politicians would stamp advertisements on them. To prevent advertisements a printed message was printed on the back by the State of Missouri. In 1937 they were changed to zinc. A hole was placed in the middle of the five mill to make it easier to identify from the one mill. Again they were changed to plastic at the start of World War II because zinc was needed for war material. Mills were used until 1961.

OREGON PINBACKS

John Ostendorf R-518
(with New Finds Editor Merlin K. Malehorn H-10)

In the catalog on page 280 there are illustrations and descriptions of three pinbacks from Oregon. All of them, and the others in that chapter, arose during a series of political campaigns in the 30s, 40s, 60s, and 80s, to initiate a state sales tax. There were many other issuances - banners, posters, and all the usual paraphernalia. But we catalog only the pinbacks, because they are similar to tokens.

John points out an error in the description of pinback R2. The diameter is given in the catalog as 32 mm. It is the same size as pinback R1, which is 38 mm. A picture is provided at the end of this article.

John has a pinback that resembles R3, except it has more printing on it than has R3. Again, a picture is provided at the end of this article. It is red, and there is a union bug at the bottom. (*Malehorn: It's the real R3. The one in the catalog is sailing under false colors. When we did the catalog, I lifted the picture from Chits, but improved it by taking an R2 and darkening the white edges so it would appear dark in the black and white picture. I could not locate a real R3 for my collection, and was unable to borrow one from anyone else. Now we have the real thing.*)

John has also provided pictures of a new find pinback. An illustration is provided at the end of the article. It is black, 37 mm., with white letters.

The inscriptions are:

Obv: NO! / SALES / TAX / Oregon Council for / New Politics

Edge: (union bug) / BOX 1016 / PORTLAND 97207

Rev: blank.



R2



false R3



true R3



new find

(*Malehorn again: We'll probably call this R6 when we issue a Catalog Supplement Sheet to report all this new information.*)

Check Your Mailing Label!

If there is an "00" (or "0?" or "L" or "H") on your mailing label that means that you are "paid up" for 2000. If there is not an "00" AND there is a red mark on your mailing label, then you are not paid up for 2000. (This is as of 7 Mar., 2000.) You need to send Carl Cochrane your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr., Asheville, NC 28803.

ATTS Publications For Sale

The following items include Postage. Make the check payable to me (and send it to me, not Carl, that will be the quickest way):

Back issues of the Newsletter, complete set,
unbound (you can put them in 3-ring binders) \$109.00

Catalog supplement sheets (except color), all pre-1999
issues 9.00

(individual issues of the above two items can be ordered,
please contact me with the specific items you are
interested in for a price quotation)

Catalog supplement sheets, 3 color sheets of red,
green, and grey MO, UT, and WA plastic tokens,
plus 2 pages of text 6.00

Collecting Sales Tax Tokens: An Introduction (by Merlin
K. Malehorn and Tim Davenport). 4.00

(This booklet is for beginners and those who do not want
information in great depth. They make wonderful
presents and prizes at coin club meetings and for
young relatives.)

Reprints:

Historic Catalogs and Lists. Over 250 pages from 15
dealers (comb bound) 25.00

The Numismatic Scrapbook Magazine 8.00

The Numismatist 5.00

TAMS Journal 4.00

The Malehorn & Davenport book is available through the publisher (see the classified ads). This is the "bible" and the essential reference for the series. The two sets of catalog supplement sheets (available above) reflect new items, etc. uncovered since M&D's publication. It is the most complete listing of tax tokens and related items available.

FINANCIAL REPORT

DECEMBER 1, 1999 - FEBRUARY 29, 2000

Balance 12/1/99	\$ 285.36	Income (1/1-1/31) Dues	40.00
Expenses (12/1-12/30) Postage	0.99	Balance 1/31/00	\$ 323.27
Income (12/1-12/30) Dues	0.00	Expenses (2/1-2/29) Postage, etc.	2.75
Balance 12/31/99	\$ 284.37	Newsletter	147.63
Expenses (1/1-1/31) postage	1.10	Income (2/1-2/29) Dues & Donations	364.00
		Balance 2/29/00	\$ 536.89

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape thanks to the donations of several members. We met last years expenditures and had enough to cover the next newsletter. Anticipating the members who will still be sending in their dues, it looks like we should be in good operating shape for this year too.

DONATIONS: Donations this year are \$61. Thanks to Les Albright, Wilbur Armstrong, Richard Blaylock, Paschal Brock, Clarence Glenn, Kenneth Hallenbeck, Steven Koczan, Richard Lane, Brian Smith, E.B. Tupper, and Harvey Thamm for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

December 1, 1999—February 29, 2000

NEW MEMBERS: James Bird, Jane Keel,
Peter Volberg

REINSTATEMENTS: Steven Kawalec

DROPS: None

MEMBERSHIP (February 29) 118

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
 Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
 Seattle, WA 98109

Membership is \$8 per calendar year or \$160 for Life Membership. Send dues to the treasure:
 Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

APR - JUN 2000

109

EDITOR'S COMMENTS

You may have noticed that the editor's new computer has not increased his speed in getting the Newsletter out. (What a surprise!?)

Mike Florer (R-409) sent an article from the *Canadian Revenue Newsletter*, No. 22, p.3 (July, 1998), which appears on p.7 of our *Newsletter*. The author/editor, Chris Ryan, not only graciously allowed me to reprint it, but sent along another article, which will appear in a future *Newsletter*. I sent a copy to Merlin for his comments, as he has been working on the Canadian issues. It may also shed some light on something in the Washington local series that I ran accross in preparing some articles (which, I hope, will eventually appear). Meanwhile, the editor is always looking for more copy to put in the *Newsletter* so feel free to write. As you can see from the editor's own efforts skill is not required. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. Most of you have been members at least as long as I have so you are at least as knowledgeable as me. Thanks to all of you who have sent me articles and information. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and convernts to be gained.

A special note to Mike Patton (R-514), who sent me a group of Oklahoma tokens. I have been trying to attribute the cardboard ones, which is not particularly easy given that they are dirty. It is hard to tell whether the color difference is real or just the result of dirt. So it is taking me longer to write up a description than I had hoped. But sooner or later I hope to have something to print. Anyone who has any ideas on how to deal with this problem, feel free to let me know.

HOUSEKEEPING

You should send change of addresses to Carl as he maintains the roster. Thank you for your help and patience.

ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

COLLECTOR NEEDS the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

ILLINOIS provisionals, Virginia etc. to trade for IL I need, pre-1920 dog tags, any state or Ohio, Illinois and Pennsylvania trade tokens. R. Harnishfeger, RR2 Box 94 Mill Hall, PA 17751, e-mail: rharnish@eagle.lhup.edn

FOR SALE: Ohio tax stamps. Four different denoms. \$1.00 postpaid. Dave Piatt, Rt. 52, Stout, OH45684

PRICES REALIZED

LOT	ITEM	ESTIMATE	PRICE
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State Revenue Society auction #16 (closing about March 24, 2000):

273	OH 1930 sales tax C28A missing green color error mint, never hinged, XF	\$10	n
278	OH 1937 sales tax prepaid \$1, used. Backside has revenues collected in 1936. little dirty on back	5	5*
279	OH 1937 sales tax prepaid \$1 card SC4a, used, handstamped "Neisner Bros., Inc.....Massilon, Ohio"	5	6.25*
280	OH 1939-52 sales tax (14) R47, R103I? (2), R104V; (10) beat up ones, all used	1.50	n
282	OH 1949 sales tax return 1949, Toledo income tax form, vendors, lie. (faults), Lucas County vendors lic. for furniture repairs, mans address plate for credit cards?	3	6.25*
283	OH 1949 sales tax stamp order form, used & R32y? stamp w/staple	1.50	5.25*

n = no bid * = bidder willing to go higher

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Canada

I recently took advantage of one of the many free postcards that we all find inside our magazines. I sent away for a *Canadian Travel DISCOVERY Guide*. My wife and I like to travel, although we've been severely curtailed the past several years by my illness. Anyhow, the pamphlet is interesting and Canada is inviting, as any of you who have traveled there, live there, or have lived there, can attest. One of the pieces of information that caught my eye is titled "Sales Taxes." I am quoting it:

"The GST or Goods and Services Tax is a 7% federal tax that applies to most goods and services provided in Canada. The HST or Harmonized Sales Tax is a 15% tax that replaced the Provincial Sales Tax (PST) and GST in the provinces of Newfoundland, Nova Scotia and New Brunswick. Non-resident visitors to Canada are entitled to a GST/HST rebate on certain goods they take out of Canada as well as short-term accommodations.

"Keep your receipts if you wish to apply for a GST/HST rebate. Simply pick up a copy of the Tax Refund Application for Visitors at any Customs office or most tourism information centers, duty-free shops, department stores and some hotels. Quebec and Manitoba allow you to apply for a rebate on provincial taxes as well."

Maverick

Frank Binder (Laurel, MD) has reported a new sales tax memorandum that has some resemblance to the West Virginia and some to the North Carolina sales tax memoranda. A separate column provides pictures and details. Later there will be a CSS for the record.

Pennsylvania

Same deal as above. Frank has reported a sales tax memorandum from Pennsylvania. It's also

discussed and illustrated in the same column. A CSS will follow.

Ohio

Nick Sapone (Wanchese, NC) has reported a new dispenser. He has provided some drawings which we can use to make an illustration if necessary, but we may be able to get some pictures that can be reproduced. Eventually there will be a column and illustrations of this, and later a CSS.

Logo

Perhaps you're not one of the collectors who is interested in the wrappers and boxes in which the sales tax tokens were distributed. But if you are, some of the new information reported in the last couple years or so has been the discovery of a logo on some boxes. It's the logo of the box-maker, Continental Paper Products. It is about 1" x 5/16" or 25.4 mm. x 7 mm.

Now it turns out there is more than one version of the logo. Nick has reported a "miniature" logo. It is 11/16" x 3/16" or about 18 mm. x 4.5 mm. He's found two red ones and one green one, all three on floret-bordered boxes. There is one logo on a box, on a small end flap.

Nick sent along a couple pictures, but there's not enough contrast to make them reproducible on a photocopy. I may try to make a pencil tracing on onionskin paper and see if that is any good. Eventually we'll get this "on the record," one way or the other.

Catalog Supplement Sheets (CSS)

There sure are a lot of these things! Maybe that's your reaction when you get still another batch with your quarterly Newsletter. What's the deal? Why wasn't most of this stuff in the catalog?

First, it's not in the catalog because after several years of development and at least fourteen

different drafts, Tim and I had documented everything we could unearth about sales tax tokens that were known at the time. So we went to press.

Since then, one of the effects we had hoped for has come to pass. Specifically, the existence of a catalog, together with renewed collector interest, has brought to the surface a lot more information, and it needs to be put into your hands.

On the other hand, some of the information, for example about various dies, was not something we wanted to put in the catalog because it would increase the cost of the catalog and might "turn off" potential purchasers.

Also, as is pretty obvious by now, there are mistakes here and there in the technical sections. These must be corrected.

So, why not just put the information in the Newsletter and forget the CSS? One reason is that there wouldn't be much room in the Newsletter for anything else. A less obvious reason for issuing CSSs is that we want to make it easier for someone who someday may find it desirable or necessary to revise the catalog or, more likely, some day in the distant future publish a Supplement. One of the major problems I had in developing the technical part of each chapter in the catalog was to try to get my hands on all the information there might be about the tokens from that state or source. *Chits* was an excellent starting point, of course - without it, I wouldn't even have tried to prepare a new catalog. But most of the several years it took to put the catalog together was taken up in reviewing everything I could find, writing to people, begging the loan of pictures, and other activities necessary. So, to repeat, one of my personal resolutions was to make it easier for the next person.

OHIO: RECEIPT ENVELOPES

A Fourth Loose End

Merlin K. Malehorn L-279

Our 1993 catalog, *United States Sales Tax Tokens and Stamps*, includes in the chapter on Ohio, page 262, a short section on "Envelopes." One envelope is pictured. Three others are listed, without descriptions. The latter three are reported as:

"Alms & Doepke, Cincinnati, yellow paper
Alms & Doepke, Cincinnati, buff paper
Shillito's, Cincinnati, white paper"

ATTS Newsletter 58, July-September 1987, "New Finds," includes a report from one of Jerry Schimmel's old mail bid lists, believed to be List No. 16, November 1973. The report lists three "small envelopes used by merchants to put the Consumer's Sales Tax Receipts in." They are the two Alms & Doepke and the Shillito's. No illustrations were available, nor was there any more detail.

ATTS Newsletter 62, July-September 1988, "New Finds," includes a report of a fourth envelope. It is the Ohmer Garage, Dayton, Ohio, envelope which is listed and illustrated on page 262 of the M&D catalog.

In the auction of Jerry Schimmel's collection by Paul Cunningham in Exonumia Auction Number

Thirty-Nine, October 24, 1981, there are four of these envelopes listed. The listing is:

"462. Lot of four different Ohio Sales Tax Receipt envelopes from Central Ohio Paper Co., Alms & Doepke in Cin'ti and Shillito's in Cin'ti. Merchants printed up their own envelopes and gave their customers their tax receipts in them. Very few survive."

What happened to the Central Ohio Paper Co., entry and envelope? Perhaps it should have been included in the listing in the M&D catalog, but it was not. There seems to be no other track of it. Did it disappear into the collection of the purchaser or some other collector? As far as I can determine, it shows up nowhere other than in this listing in Cunningham's auction.

Does anyone have it in their collection, or know who may have it - we need some clues for our Ohio specialists to work from. Maybe a little detective work by these experts, given a hint or two, would find the two Alms & Doepke, the Shillito's, and the Central Paper. Pictures and descriptions would be welcome!

TWO PIECES OF PAPER

Frank Binder R-506

(with New Finds Editor Merlin K. Malehorn H-10)

Frank has reported two "bits of paper" that are sales tax memoranda. As a reminder of what such things are, look at North Carolina (catalog page 202) and West Virginia (page 350).

One memorandum has no attribution on its face. This is it. Frank found it about three years ago around Salem, Ohio, with some paper stuff. This was before he got interested in sales tax tokens.

SALES TAX MEMORANDUM

A sales tax having been paid, you are entitled to make further purchases to the total of the uncanceled amounts at the foot of this memorandum without payment of any additional tax. NOT TRANSFERABLE.

Dated..... 7/23/53..... 1953

GOOD ONLY IN THIS STORE

J. J. NEWBERRY CO.

25 1 5 2 2 2 1 1 1 1

There's no certain way to establish its "home." Of course, it was issued by J. J. Newberry Co. There's one Newberry from North Carolina, L23 on page 206, issued by "Newberry Stores." There's a "J. J. Newberry Co." from West Virginia, L13 on page 353. So, if we were looking for a "maybe," perhaps we might see a hint that it is from West Virginia.

On the other hand, look at the phraseology on this new find. It starts out "A sales tax having been paid, you are entitled" Looking at the West Virginia sales tax memoranda, the beginning is always "One cent tax having been paid" Some of the North Carolina sales tax memoranda start out the same way with "One cent sales tax has been paid" or ".... collected" Others from North Carolina get right down to business - "Good for 1/3 of a cent" or something similar.

There is one exception from North Carolina. It's L16, description on page 204, picture on page 205. It starts out the same as this new find - "A sales

tax having been paid" In fact, compare the whole appearance of this new find to the whole appearance of L16. A couple sentences have been moved around a little, but otherwise, they are the same. Does that mean we can attribute it to North Carolina? Probably not. That would mean that Newberry's used two completely different formats. Of course, a few other businesses did, also, but for the most part they issued several sales tax memoranda but used the same, or almost the same, format. So this probably should be considered a Maverick.

Frank has also reported a sales tax memorandum from another state. Here is a picture.

PA. SALES TAX MEMO						
1c tax has been collected and you are entitled to purchase merchandise not exceeding \$1.00 without paying additional tax. Not good after leaving Store. Not good in any other Store. Not transferable.						
Date..... 10/20/53.....						
S. S. Kresge Co. 5c-10c-25c Store No. 12						
5c	5c	5c	5c	5c	5c	5c

"Pennsylvania," you say? Yes! Frank bought got it at Shupps Grove, a big flea market in Pennsylvania. He bought a milk coupon book and a coal book and this was with them.

We have nothing like this previously known from Pennsylvania. On page 283 of the catalog, there's a short paragraph noting that a memorandum-type coupon had been reported as being issued by a Ford City dime store in association with the commonwealth's 1953 1c sales tax. It was reportedly similar to the issues of neighboring West Virginia. So maybe this is the missing "Ford City" sales tax memorandum. Let's call it Pennsylvania L1.

MEMBERS - 2000

(7/05/00)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 221170

Harold Don Allen, F-30, L-30 (1971)
6150 avenue Bievville
Brossard, Ontario J4Z 1W8 CANADA

Wilbur C. Armstrong, R-274 (1983)
300 Old Fort Street
Tullahoma, TN 37388

Donald R. Barsi, R-382 (1986)
P.O. Box 7989
Fremont, CA 94537-7989

Mike Barkin, L-284 (1983)
P.O. Box 24
El Paso, TX 79940

David C. Bannison, R-370 (1985)
#30177, 2905 N. Noriana Ave.
Helena, MT 59601-0562

Frank Binder, R-506 (1996)
1143 12th Street
Laurel, MD 20707-3612

James Bird, R-539 (2000)
132 East 3rd St.
Dayton, OH 45402

Richard A. Blaylock, R-286 (1983)
437 East 3250 North
North Ogden, UT 84414-1617

Leo Blescoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081-2732

Ken Branscomb, R-536 (2000)
PMB 131, 855 Trosper Rd. #108
Tumwater, WA 98512-8108

Pascall S. Brock, R-466 (1993)
169 Wildwood Lane
Lugoff, SC 29078-9252

Bruce A. Bryant, R-450 (1992)
70 MacCallloch Avenue
Morristown, NJ 07960-5232

Jim Calvert, R-533 (2000)
342 N 14th
Grover Beach, CA 93433

Terry L. Capps, R-453 (1992)
#2116, 535 North Michigan Ave.
Chicago, IL 60611

N. F. Carlson, R-454 (1992)
2600 SE Ocean Blvd, Apt J1-11
Stuart, FL 34996-3474

Carl L. Cochrane, L-238 (1977)
12 Pheasant Drive
Asheville, NC 28803-3320
csochrane@prodigy.net

Keith Cope, R-275 (1983)
8365 Costello
Panorama, CA 91402-3722

Robert Danielczyk, R-501 (1996)
6419 Pepper Court
Erie, PA 16505-2673

Tim Davenport, R-232, H-9 (1977)
5010 NW Shasta
Corvallis, OR 97330

David G. Doernberg, R-469 (1993)
2504 Mason Street
Silver Spring, MD 20902-5506

James Drenon, R-535 (2000)
863 El Centro Ave.
Napa, CA 94558

Dale L. Dye, R-541 (2000)
1027 East Court Street
Iowa City, Iowa 52240

Mare J. Duvall, L-426 (1989)
1621 Bigelow Ave. N
Seattle, WA 98109

Roy T. Eggert, L-356 (1984)
24821 Nickelby Drive
Dannous, MD 20872

Joe M. Eber, L-92 (1971)
P.O. Box 1235
Greenwood, MS 38935-1235

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Shaten Island, NY 10312

Gerald F. Fisher, L-455 (1992)
77 7th Avenue, Apt 16E
New York, NY 10011-6633

Michael R. Flores, R-409 (1987)
2636 Emmitsburg Rd., Box C-1
Gettysburg, PA 17325

Ocie E. Ford, R-507 (1996)
505 Mclure Avenue
Opelika, AL 36801

Harold Ford, R-497 (1995)
P.O. Box 871009
Stone Mountain, GA 30087-0026

Robert Frye, L-521 (1998)
216 S. Downey Ave.
Independence, MO 64056-1731
bob@bobscorns.com

Ellen B. Gates, R-325 (1990)
1128 W. Walkup Street
Carbondale, IL 62901

David D. Gladfelter, R-281 (1983)
228 Winding Way
Moorestown, NJ 08057-2632

Clarence E. Glenn, R-317 (1983)
P.O. Box 63
Fork, MD 21051

Kenneth L. Hallenbeck, F-51 (1971)
711 North Nevada Avenue
Colorado Springs, CO 80903-1007

Richard W. Halkeman, L-193 (1973)
708 Huntwood Lane
Kirkwood, MO 63122

Ralph L. Hammsfeger, R-464 (1993)
RR #2, Box 94
Mill Hall, PA 17751
rhamstl@eagk.llnpp.edu

Jay A. Harris, R-312 (1983)
7105 Mildon Drive
Painesville, OH 44077
jay-at-home@msn.com

Rich Hartzog, R-163 (1972)
P.O. Box 4143
Rockford, IL 61110-0643

Billy Hatch, R-468 (1993)
1809 South Wallace
End, OK 73703-8006

Patrick D. Hogan, L-198 (1974)
2129 Taylor Drive
Iowa City, IA 52240-7052

Tom Hollifield, L-327 (1983)
P.O. Box 713
Alderson, WV 24910-0713

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Wayne Holmdorf, R-268 (1983)
6932 Pinkney St.
Omaha, NE 68104

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn Road, #109
Las Vegas, NV 89109

George Hosek, R-372 (1986)
7411 Idledale Lane
Omaha, NE 68112-2805

Hermann Ivester, R-495 (1994)
5 Leslie Circle
Little Rock, AR 72205

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Richard M. Johnson, F-38, L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

Steven Kawaiec, R-496 (1995)
P.O. Box 4281
Clifton, NJ 07012

Jane Keel, R-538 (2000)
201 NE 22nd St.
Gunnison, OK 73942

James E. Kenney, R-524 (1999)
436 Colfax Rd.
Havertown, PA 19083-1315

Brian G. Kestner, L-531 (1999)
PO Box 664
Milbrae, CA 94030-0664

Steven A. Koczan, R-448 (1992)
1303 Vitella St.
Santa Fe, NM 8705-3223

Richard Lane, R-103 (1971)
5868 Salakannum Way
Bellevue, WA 98226-9518

Ronald Lang, R-187 (1973)
8345 South Moody
Oak Lawn, IL 60459-2521

J.O. Lampkin, R-481 (1994)
66 Orchard Beach Rd.
North East, PA 16428

Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

Jeffrey H. Lipsky, R-513 (1997)
8224 Rosewood Ln.
Prairie Village, KS 66208

Charles M. Luce, Jr., R-460 (1991)
1393 Kernalan Drive
San Diego, CA 92154-3732

George W. Magee, Jr., H-1 (1971)
74 Pasture Lane, #231
Bryn Mawr, PA 19010

Jim Majoros, R-435 (1990)
65 16th Street
Toms River, NJ 08753

Martin K. Malehorn, L-279, H-10 (1983)
6837 Murray Lane
Annandale, VA 22003

A PREVIOUSLY UNRECORDED DESIGN OF ALBERTA SALES TAX-TICKET

Member Keith Spencer has submitted the previously unrecorded sales tax-ticket from Woodward Stores in Alberta as illustrated at right in Figure 1. This item has black printing on beige paper and is unusual in several respects. It is horizontal in its format, unlike the typical, vertical sales tax-ticket shown in Figure 2 below. It bears the full proper name of Alberta's short-lived (1936/37) sales tax, "The Ultimate Purchaser's Tax," unlike others from that same province, which read "Provincial Sales Tax." Finally, its printed design and blank back are completely different from the private issues used in Alberta and elsewhere.

Spencer indicated that the Woodward chain of stores originated in British Columbia. Perhaps it is due to this origin, far from the City of Montreal and the beginning of Canadian sales tax-tickets, that Woodward used a different design for its tickets. These items may have been printed locally in Alberta or British Columbia. Other private issues appear to have come from a common printer, likely Southam Press of Montreal.

— C.D.R.

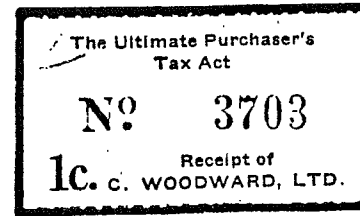


Figure 1: The previously unreported design of sales tax-ticket as used by Woodward Stores in Alberta.

Figure 2: Typical private sales tax-ticket as used in Alberta.



- | | | | | |
|---|---|---|---|--|
| Edward B. Tupper, R-245 (1977)
6241 34th Avenue NE
Seattle, WA 98115-7310 | Jeff Quinn, R-373 (1986)
14210 Spring Creek Dr.
Wichita, KS 67230 | Carmen J. Reece, R-510 (1997)
P.O. Box 63
Harriaton, NY 10528 | Robert A. Mason, R-98 (1971)
1506 Fincke Avenue
Utica, NY 13502 | Jerry Martin, R-534 (2000)
PO Box 2367
Conroe, TX 77305 |
| George Van Trump, Jr., L-169 (1973)
P.O. Box 26170
Lakewood, CO 80226-0170 | Lloyd Riggle, R-540 (2000)
627 S. Tonto Rd.
Golden Valley, AZ 86413-7730 | Frank W. Sutura, R-457 (1992)
5 Spencer Path
St. Peters, MO 63376-2559 | Scott A. McClung, R-519, (1998)
8381-H Montgomery Run Rd.
Ellicott City, MD 21043 | Mike Patton, R-514 (1977)
P. O. Box 1365
Ocean Shores, WA 98569 |
| Peter Volberg, R-537 (2000)
511 Broadway
Bedpage, NY 11714 | Fred W. Robinson, R-273 (1983)
131 Fifth Street NE, Apt. #611
Canton, OH 44702-1208 | John M. Sutor, R-249 (1978)
P.O. Box 725
Galesburg, IL 61402-0725 | Jeffery L. McFarland, R-126 (1971)
P. O. Box 193
Mer Rouge, LA 71261-0193 | Thomas A. Pennock, R-424 (1988)
322 North Hancock Avenue
Colorado Springs, CO 80903-3137 |
| John Vrbancic, R-428 (1990)
722 Coolidge Avenue
Kalamazoo, MI 49006 | Lewis G. Roberts, R-520 (1998)
RR 2, Box 463
Cave City, AR 72521-9201 | Harvey L. Thamm, R-414 (1987)
P.O. Box 163
Stafford, TX, 77497-0163 | James H. Ward, R-467 (1993)
709 Loop Road
Hendersonville, NC 28792-6643 | John W. Pereira, R-200 (1974)
P.O. Box 1060
Jackson, CA 95642 |
| Russell E. Ward, R-492 (1994)
2029 44th Avenue
Greeley, CO 80634 | Nick Sapone, R-517 (1998)
P.O. Box 33
Wandiese, NC 27981 | Donald P. Thannen, R-451 (1992)
309 Kenyon Drive
Springfield, IL 62704 | Tom Wooldridge, R-298 (1983)
4 Medical Park Circle
Tupelo, MS 38801 | Dave Piatt, R-542 (2000)
Rt. 52
Stout, OH 45684 |
| Larry Warner, R-203 (1974)
2945 Jacaranda
Harlingen, TX 78550-8658 | Jerry F. Schimmel, F-3, H-7 (1971)
P.O. Box 40888
San Francisco, CA 94140 | George W. Schwank, R-313 (1983)
177 Merriam Hill Road
Mason, NH 03048-4607 | Prentiss D. Wright, R-269 (1983)
P.O. Box 724
Gulf Shores, AL 36547-0724 | Howard J. Wunderlich, R-3358 (1984)
308 Parkwood Street
Ronkonkoma, NY 11779 |
| Michael A. Werd, R-362 (1984)
1028 Hinckley Boulevard
Alpena, MI 49707-4806 | Max Schottler, R-530 (1999)
132 Griggs St. SW
Grands Rapids, MI 49507-2455
MASCH@WEBTV.NET | John J. Scroggin, L-488 (1994)
The Brannon House
647 Mimosa Blvd.
Roswell, GA 30075
scrogginlaw@aol.com | Al White, Jr., L-220 (1976)
26 West 021 Parkside Road
Naperville, IL 60540 | |
| Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740 | George W. Schwank, R-313 (1983)
177 Merriam Hill Road
Mason, NH 03048-4607 | Brian A. Smith, R-376 (1986)
Rt. 1, 229 Verdant Lane
Jefferson City, MO 65109 | Tom Wooldridge, R-298 (1983)
4 Medical Park Circle
Tupelo, MS 38801 | |

FINANCIAL REPORT
MARCH 1, 2000 - MAY 31, 2000

Balance 3/1/00	\$ 536.89	Income (4/1-4/30)	
		Dues & Donations	26.00
Expenses (3/1-3/31)		Balance 4/30/00	\$ 618.37
Postage	1.76		
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues	75.00	Postage, etc.	1.21
		Newsletter	177.00
Balance 3/31/00	\$ 610.13		
		Income (5/1-5/31)	
		Dues & Donations	104.00
Expenses (4/1-4/30)			
postage & supplies	17.76	Balance 5/31/00	\$ 544.16

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape and we should be able to meet the years expenses. A big thank you to the members who have made a donation.

DONATIONS: Donations this year are \$163. Thanks to Robert Frye, Melvin Malehorn, Donald Thannen for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
March 1, 2000—May 31, 2000

NEW MEMBERS: Dale L. Dye, Lloyd Riggle

REINSTATEMENTS:

DROPS: George Conder, Edward Herman, David McCall, Phillip Ryman, Thomas Severn, Harold Thomas, James Udell, Joe Witte

MEMBERSHIP (May 31) 112

ATTS NEWSLETTER

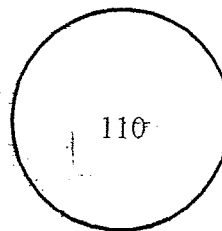
Official Quarterly Publication of
The American Tax Token Society
Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 for Life Membership. Send dues to the treasurer: Carl Cochran ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

JUL - SEP 2000



EDITOR'S COMMENTS

You may have noticed that the editor's new computer has not increased his speed in getting the Newsletter out. (What a surprise!?)

The promised article from the *Canadian Revenue Newsletter*, No. 15, p.3 (Jan., 1997) appears herein. The author/editor, Chris Ryan, graciously allowed me to reprint it. I sent a copy to Merlin for his comments, as he has been working on the Canadian issues. He informed me that he and Mr. Ryan had already corresponded about the matter. Mr. Ryan made some changes, that I have incorporated as a note to his footnote 9. I hope it is clear, but if not it is my fault.

I mentioned in the last *Newsletter* that there might be some light shed on something in the Washington local series that I ran across in preparing some articles. Merlin does not think so; and I now think he is right. The matter concerns WA-L40, the Metropolitan Store piece attributed to Seattle. You may recall from the last *Newsletter* that an example of the Alberta sales tax ticket from the Metropolitan Stores Limited appeared. Similar examples exist for Quebec and Saskatchewan. It had occurred to me that the Canadian company might be the same as the issuer of WA-L40, but given the difference in the name and in the nature of the piece it now seems unlikely that the same company issued both the Canadian and L40.

However, in my search for information on the Seattle issuers I was unable to find "Metropolitan Store" (or even anything very close) in the *Polk Directory* for 1935, where it should have been listed. The only thing in Washington State that I have found so far on Metropolitan Store is from the 1950s in Vancouver, WA where it is described as a foreign corporation from Portland, OR. (In this context "foreign" means not incorporated under the laws of the State of Washington, not necessarily a non-US corporation.) Vancouver is located in the south of the state, just over the border from Portland, the largest city in the non-sales tax state of Oregon. It seems quite reasonable that there should be tax tokens from Vancouver, as that would be were overpaying the tax would be most galling. Even today the border areas of Washington have lower local (and, hence, overall) sales tax rates to discourage residents from buying out of state. It might be that L-40 should be listed under Vancouver. But so far we are not sure what to make of this situation. It should be noted that there is another Vancouver, in the Canadian Province of British Columbia. It is

a separate city from that is Washington State, even though they were both named after the same man -- Captain George Vancouver, Royal Navy, who explored this part of the world about the time of the American Revolution.

Meanwhile, the editor is always looking for more copy to put in the *Newsletter* so feel free to write. As you can see from the editor's own efforts skill is not required. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. Most of you have been members at least as long as I have so you are at least as knowledgeable as me. Thanks to all of you who have sent me articles and information. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

HOUSEKEEPING

You should send change of addresses to Carl as he maintains the roster. Thank you for your help and patience.

ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

COLLECTOR NEEDS the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Dorr Thanner, 309 Kenyon Drive, Springfield, IL 62704

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

ILLINOIS provisionals, Virginia etc. to trade for IL I need, pre-1920 dog tags, any state or Ohio, Illinois and Pennsylvania trade tokens. R. Harnishfeger, RR2 Box 94 Mill Hall, PA 17751, e-mail: rharnish@eagle.lhup.edu

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244 \$1.50	5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&D for descriptions.
Dave Piatt, Rt.52, Stout, OH45684

THE USE OF TICKETS AS AN ACCOUNTING AID FOR PROVINCIAL SALES TAXES

Christopher D. Ryan

As part of the research for *The Stamp and Ticket Taxes of Ontario* an investigation was made into the use of sales tax-tickets in that province. (See Figure 1.) Extensive searches of records held by the Archives of Ontario yielded nothing. This same result was generated by a search of provincial statutes and regulations for a period of ten years following the introduction of the tax — 1961 through 1971. In all three of these government sources there was no mention whatsoever of the sales tax-tickets. This was in sharp contrast to the situation with respect to the amusement tax-tickets where several sets of detailed regulations governed their issue, security and ultimate destruction. This aroused the strong suspicion that the Ontario sales tax-tickets — unlike the amusement varieties — were not government issued and were not a non-adhesive form of revenue stamp. Further research confirmed this suspicion.



Figure 1:

Front

Back

The Private Origin of the Sales Tax-Tickets

In the July 1953 edition of his Canadian Tax Foundation publication entitled, *Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada*, Professor John F. Due of the University of Illinois described the use of sales tax-tickets as follows:

A roll of tickets is kept alongside the cash register, and one ticket is torn off (and given to the customer as a receipt) for each penny of sales tax collected. The tax collections are not rung separately on the cash register; only the total amount of the sale, including tax, is recorded. The tickets are numbered serially, and the amount of tax liability is determined daily by checking the beginning and ending serial numbers; these amounts are recorded and cumulated at the end of the tax period.

In Quebec, New Brunswick, and Saskatchewan the tickets are authorized only for variety stores; they are almost universally employed by these firms. The last two provinces are not at all enthusiastic about the tickets. Saskatchewan officials particularly believe that they do not provide an accurate recording of tax and have encouraged the stores to abandon the system.

On the other hand, when the British Columbia tax was introduced, the province encouraged the widespread use of the ticket system, providing the tickets free of charge to the merchants as an aid to them in accounting for the tax. But many merchants had unsatisfactory results with the tickets, and soon abandoned them; the province likewise became convinced that the original plan was a mistake, and today no longer encourages the use of tickets. They are used primarily by the variety stores[†], but also by some other establishments, such as drug stores.

[†]The term "variety store" is defined in a 1965 Ontario Treasury Department publication as:

Retail stores popularly known as "5 cent to a dollar" stores, dealing primarily in a variety of merchandise in the low and popular price ranges. The fact that these stores may carry a substantial amount of apparel in ready-to-wear dresses, etc., does not make them department stores.

The distinguishing factors are the lack of furniture and major household appliances as well as the fact that all sales are normally made on a cash-and-carry basis with merchandise displayed openly and selected by customers.^[4]

... the cost [of the ticket system] is not negligible; in provinces in which the stores must have the tickets printed themselves — that is, all except British Columbia — the cost of the tickets exceeds the tax collection allowance received by the vendors using them. In British Columbia, the cost is borne by the province. ...^[1]

The implications of Due's description are:

1. The sales tax-tickets were not a form of non-adhesive revenue stamp, as in the case of the provincial amusement tax-tickets, and possesses no monetary value. Instead, the sales tax-tickets were a means used internally by retailers to determine the amount of tax to be remitted to the government. (As will be shown later, this also included the British Columbia's government-issued tickets.)
2. The tickets, except in the case of British Columbia, were an entirely private endeavour with their production and use being at the discretion and expense of each retailer. Even in the case of British Columbia the use of the tickets was optional. This is noted by the *Vancouver Sun* in one of its reports on the initial imposition of that province's sales tax. The item, in part, read: "*Retailers wondered whether to use pennies or the government tax-tickets to keep accounts straight.*"^[2]
3. While the use of the tickets may have been given some limited or short term sanction by the various provincial governments, these same authorities were later active in discouraging such usage.
4. The use of tickets (outside of British Columbia) was almost exclusively limited to chain variety stores. The complete absence of ticket use in the province of Newfoundland was explained by Due via the following footnote in his 1953 book: "*Newfoundland has no chain variety stores, the type of business in which the tickets are most widely used employed.*"^[3]

To corroborate the above implications a search was made of the laws and regulations of several jurisdictions in which the sales tax-tickets were used. The applicable municipalities and provinces as well as the time periods covered by the search were:

City of Montreal	1935
Saskatchewan	1937 through 1953
British Columbia	1948 through 1961
New Brunswick	1950 through 1953
Ontario	1961 through 1971

In each case the starting date corresponds to the year in which the respective sales tax was first imposed.

The regulations of all of these jurisdictions make no mention whatsoever of sales tax-tickets in the sections governing the contents or forms of the returns to be made by retailers to the government. Likewise, no mention of tickets is made with respect to the remittance of the sales tax collected. This is significantly different from the amusement tax laws of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, and Prince Edward Island. The statutes and regulations of these provinces make explicit provisions for the use, issue and control of the amusement tax-tickets. In addition, most provinces required places of amusement collect and destroy the tax-tickets upon admitting their patrons.^[5] Such specific provisions contrast with the provincial sales tax regulations. An example of the latter, as issued by Ontario in 1961, is reproduced below:

MONTHLY TAX RETURNS

8-(1) On or before the twenty-third day of each month, every vendor shall make a return to the Comptroller in the prescribed form
(a) of all sales of tangible personal property made by him; and
(b) of all purchases of tangible personal property made by him upon which tax was not collected by the vendor thereof at the time of purchase, during the calendar month immediately preceding and shall remit to the Treasurer the tax collectable and payable by him during

such period.

REMITTANCE OF TAX

11 Every person required to file returns by sections 8 or 10 shall remit the amount of tax shown by the return to be collectable and payable with the filing of the return.

COLLECTION OF TAX BY VENDOR

12-(1) Every vendor shall state and charge the tax to be collected on each taxable sale separately from the sale price and shall show such tax separately from the sale price on any record, receipt, bill, invoice or other document, kept or issued by the vendor.

(2) A vendor may not advertise or post or otherwise quote a price 'tax included' without specifying separately the amount of the tax.

(3) A vendor is not required to indicate in his advertisements or in a quotation of price with respect to the sale of tangible personal property that the tax will be added to the price.

(4) If a vendor quotes a price for an article of tangible personal property without reference to the tax, the price thus quoted is that to which the tax shall be added and collected.

VENDOR'S RECORDS

13-(1) Every vendor shall keep books of account, records and documents sufficient to furnish the Comptroller of Revenue with particulars of,

(a) all inventories of tangible personal property taken;

(b) purchases of tangible personal property;

(c) sales of tangible personal property;

(d) tangible personal property purchased or taken from stock by the vendor for his personal consumption or use or that of his business or supplied to his employees where any such property has not been included as retail sales;

(e) non-taxable sales of tangible personal property including sales for resale, discounts, refunds, and exemptions;

(f) taxable sales of tangible personal property;

(g) the amount of tax collected;

(h) the disposal of tax, including the remuneration taken.

(2) All entries concerning the tax in such books of account, records and documents, shall be separate and distinguishable from all other entries made therein.[6]

An explanatory note to the regulations specified that it was "necessary that in the records, taxable sales and the tax thereon from the customers of the vendors should be maintained separately." [7]

The Ontario regulations mirror those in effect in the other provinces listed previously. In particular, most of section 13 is virtually identical to these other provincial regulations — most notably those of British Columbia.

Definite proof of the private nature of the sales tax-ticket is provided by the following April 17th, 1936, letter to the Treasurer of Alberta. In this document three chain variety stores request permission to use their own sales tax-tickets in connection with an anticipated Alberta sales tax.

We, the F.W. Woolworth Co. Limited, S.S. Kresge Co. Limited, and Metropolitan Stores Limited respectfully submit the following proposal for your consideration as a practical method of collecting and recording the proposed retail sales tax which we believe is to become effective May 1, 1936.

We shall purchase at our own expense tickets as per specimen attached hereto, (suitably altered) in rolls of 2,000 each, serially numbered and shall attach these by special holder to each of the cash registers in use in our stores. These tickets will have a stated value of 1¢ and one or more of such tickets will be enclosed within the packages of such articles purchased in our stores as are subject to the retail sales tax. A printer's certificate under affidavit can be furnished if desired as to the serial numbers of the tickets supplied for this purpose.

It is understood that this tax, being a direct tax, must be collected from the consumer on all purchases made within our stores involving such sums as exceed 15¢, with certain exceptions specified by law, and it is therefore proposed that we be allowed to proceed in the collection of the tax as follows:

1. With each taxable sale enclose in the package one or more tickets of the stated value of 1¢.

2. Record the combined amount of the sale price of the merchandise and the retail sales tax collected from the customer on the cash register.

3. Retain within the respective store a record showing the following in respect of each cash register:

(a) A daily record of the amount recorded on each Cash Register (sales of merchandise and retail sales tax combined).

(b) The amount collected from customers for the retail sales tax (calculated by deducting the serial number on the first ticket on the roll at the beginning of business for the day from the serial number of the first ticket remaining on the roll at the close of the day).

(c) The amount taken in for sales of merchandise.

4. Remit monthly to the Province of Alberta prior to the 15th of the month Retail Sales Tax collected during the preceding month.

The record of the daily collections of sales tax and the daily sales will be available in each of our stores for the inspection of your Auditors at any time and tests may be made by the Province's Inspectors as to whether tax is being collected on purchases as evidenced by the sales tax ticket enclosed in packages.

Under this plan or any other practical method we are able to devise it is impossible for us to segregate sales of 15¢ or less from the sales subject to the sales tax. The issuance of hand written individual sales checks with each purchase so as to segregate taxable from non taxable sales would prove so expensive as to amount to as much or more than the tax collected and result in a slowing up in the service to our customers which would undoubtedly seriously affect the volume of business done on items within our limited price ranges. The only alternative to the issuance of hand written sales checks would be to replace our present mechanical Cash Register equipment with more elaborate and very costly equipment and this appears impractical, particularly in view of the fact that the present form of the sales tax may be altered.

This plan as proposed is identical with that in use by ourselves in the metropolitan area of the City of Montreal and is working satisfactorily in respect of the Retail Sales Tax levied in that area. We believe that Mr. L. Roberge, Assistant Director of Finance City of Montreal in charge of Sales Tax collections, will confirm our statement that this plan of collection of the sales tax in the Montreal metropolitan area has been working satisfactorily for almost a year now.

It is our belief that the plan outlined above is a practical method of collection and recording and one that has met with the approval of the authorities of the City of Montreal. We believe it too provides an opportunity for your Auditors and Inspectors to test our efficiency in collecting the sales tax on such items as are taxable and therefore we respectfully request your approval of this plan for use in stores in your Province.[8]

The above letter clearly demonstrates that the use of Canadian sales tax-tickets was initiated by a group of chain variety stores in 1935 when the City of Montreal imposed the first retail sales tax in Canada. The letter also indicates that, while the tax-tickets were of private origin and thus without official monetary value in direct payment of sales taxes, their use required the approval of the governmental authorities.

In light of the private origin of the majority of the sales tax-tickets the similarities in their design could not have originated with any government directive or directives. The similarities probably have their origin in a joint approach taken in 1935 by a group of chain variety stores faced with the dilemma of collecting and accounting for the new Montreal sales tax on a multitude of low value sales. It can be inferred from the second paragraph of the 1936 letter to the Alberta Treasurer that a master design existed which was modified or amended as required to suit retailers and the province of use.



Figure 2: Sales tax-tickets (front/back pairs) as used in various provinces. (Courtesy of Fritz Angst and Erling van Dam.)

The one printer known to have produced the private tax-tickets is Southam Press Limited. M.K. Malehorn reported a sales tax-ticket bearing this firm's name in the October 1992 issue of *The American Revenuer*. [9] A letter to Southam Press' successor company in which the function of the tickets was described and accompanied by photocopies of the sales tax-ticket illustrated in Figure 1 yielded the following response:

We have attempted to get information on these tickets which were printed by our company many years ago, but our research has not been successful. We have even been in touch with some of our pressmen, now retired; they remember having printed the type of tickets you refer to, but going back so many years, it is impossible to track down the information you requested as our files have been destroyed over the years. [10]

The production of the sales tax-tickets by printers other than Southam has not yet been determined. A possible candidate is Bryant Press Limited who, along with Southam, printed most of the amusement tax-tickets used in Canada.

British Columbia's Government-Issued Tickets

The only reference, yet discovered by this author, to use of sales tax-tickets in any government regulation is an oblique one. The initial (June 22nd, 1948) regulations governing British Columbia's retail sales tax (more properly known as its "Social Security and Municipal Aid Tax") contained the following:

5-13 Where for the purpose of accounting for the tax collected, a receipt for the amount of tax is issued by the vendor, it shall be in form satisfactory to the Commissioner. [11]

Details as to the use of the tickets in British Columbia were reported in the June 23rd, 1948, issue of the *Vancouver Sun*:

For merchants who do not keep a full accounting system the government will supply tax stamps in one-cent, three-cent and five cent denominations.

These will be given to sales clerks who will tear them off a roll at time of sale and put them alongside the purchase.

However, officials explained, these are merely for convenience of the retailers and are not considered as receipts for the tax.

They are of no value to the public.

In the larger stores which use sales slips the tax will be noted on the slip. [12]

Further in this regard is a paragraph from a 1951 instruction manual issued by British Columbia's Finance Department:

Tickets are not required to collect the tax, as they are provided as a convenience for accounting for the tax only. Vendors using tickets are still required to keep the usual records as required under the Act and Regulations. Tickets are usually only used by those vendors who sell a great number of small items of a taxable and non-taxable nature, such as sales made by 5¢, 10¢ and 15¢ stores. Tickets in denominations of 1¢, 3¢ and 5¢ may be obtained by request directly to the Commissioner, Social Security and Municipal Aid Tax, Victoria, B.C. [13]

The three previous quotations clearly show that the British Columbian sales tax-tickets, like the private tickets in use elsewhere, were not non-adhesive revenue stamps and did not possess any official monetary value whatsoever. This situation is also reflected in the 1948 regulations. As

mentioned in the 1951 tax department instruction manual, the regulations did not absolve ticket-users of the responsibility for keeping the records required of non-users of the tickets and for making the same monthly payments of the tax collected. There was also no provision for the security of, or the accounting for, the tickets distributed to retailers as would have been required if the tickets had possessed a monetary value to the government.[11]

The distinctive design found on the majority of the British Columbia sales tax-tickets was probably a result of their production by the government itself rather than by a private firm. The governmental origin of these tickets is given by the June 30th, 1948, *Vancouver Sun* which reported the following comments made by the province's sales tax commissioner:

Detwiller also disclosed today [that] the Fraser Valley floods nearly forced a delay in the imposition of the new tax.

This came about because a lack of paper developed due to the freight train stoppage. Large stocks of it were needed for printing the retailers' check tickets.

The printing department had to scramble madly to get enough paper to print them and has had to use newsprint and every other variety of paper to fill the orders.

Detwiller said close to 15,000,000 tickets have gone out to retailers, who find them the easiest way of keeping a record of the tax.[14]

The Decline and End of Ticket Use

According to John F. Due, British Columbia soon became disenchanted with the sales tax-tickets. By the early 1950s this province, along with several others, began to discourage the use of the tickets. This probably contributed to the decline in ticket use and its almost complete disappearance by the mid-1960s.[15] In his 1964 book, Due noted only two major instances where sales tax-tickets remained in use.

There are two significant exceptions to the virtual abandonment of the tax-tickets. A junior department type chain store, operating stores as far west as Ontario, uses the tickets on a modified basis. The usual procedure for this chain is to have some modern registers with separate tax keys located in each store for recording sales which are substantial in amount. The tax tickets are placed alongside the cash registers in those departments which have many small unit sales. The other major exception is found in the province of Saskatchewan where many variety chains are still using tax-tickets although in every other province these same firms are using a formula method for ascertaining the tax.[16]

A notation in a 1972 British Columbia Finance Department manual of instructions regarding that province's sales tax states that the government-issued sales tax-tickets were "discontinued" on April 1st, 1959.[17] It is not known if this meant the literal end of their use or rather just the end of their distribution by the government.

Conclusion

While they remain collectible as an adjunct to the collecting of revenue stamps, it is evident that all Canadian sales tax-tickets, irrespective of the province of use, were merely accounting aids without official monetary value or status as non-adhesive revenue stamps. This is in contrast to the provincial amusement tax-tickets, most of which were non-adhesive revenue stamps.

The only government to issue sales tax-tickets was that of British Columbia. Otherwise these tickets were simply private issues produced for chain-store retailers — principally discount stores then known as "five and dime" or "variety" stores — at their own request and expense.

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- [3] Due, John, F., op cit.
- [4] Ontario Treasury Department, *Business Classification Codes and Definitions*, January 4th, 1965, p. 56, Archives of Ontario, RG 6, Series III-1, UF 96, File "Retail Sales Tax".
- [5] - Alberta, *Statutes*, 1916, ch. 16; 1918, ch. 13; 1941, ch. 6.
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- Saskatchewan, *Statutes*, 1921/22, ch. 36; 1925/26, ch. 18.
- Ryan, C.D., "The Stamp and Ticket Taxes of Ontario", unpublished manuscript to be serialized in the *Canadian Revenue Newsletter*.
- [6] Ontario, *Rules and Regulations under the Retail Sales Tax Act*, Toronto: Office of the Comptroller of Revenue, 1961, pp. 25, 27.
- [7] *Ibid*, p. 12.
- [8] F.W. Woolworth Co. Ltd., *et al*, Letter to the Provincial Treasurer of Alberta dated April 17th, 1936, Public Archives of Alberta, Premiers' Papers, Accession 69.289, File 975, Microfilm Reel 104.
- [9] Malehorn, M.K., "Canadian Sales Tax Tickets", *The American Revenuer*, Vol 46, # 9, October 1992, pp. 178-180.
- [10] Beaudet, A., Letter from the President of DataFocus in response to an inquiry concerning sales tax-tickets, March 5th, 1993, held by the author.
- [11] British Columbia, "Social Security and Municipal Aid Tax Regulations", June 22nd, 1948, *British Columbia Gazette*, Vol 88, #26, June 24th, 1948, pp. 1701-1704.
- [12] Anonymous, "Gov't Explains New Sales Tax", *Vancouver Sun*, June 30th, 1948, p. 1.
- [13] British Columbia Department of Finance — Social Security and Municipal Aid Tax Branch, *Manual of Instruction and Information*, March 1951, Section G, p. 2. (Held by the Consumer Taxation Branch of the British Columbia Ministry of Finance and Corporate Relations, 1061 Fort Street, Victoria.)
- [14] Anonymous, "Busy Days for Sales Tax Chief", *Vancouver Sun*, June 30th, 1948, p. 1.
- [15] Due, John, F., *Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada (revised)*, Canadian Tax Paper #37, Toronto: Canadian Tax Foundation, May 1964, pp. 156-157.
- [16] *Ibid*, p. 156.
- [17] British Columbia Department of Finance — Consumer Taxation Branch, *Manual of Instruction and Information*, February 1972. (Held by the Consumer Taxation Branch of the British Columbia Ministry of Finance and Corporate Relations, 1061 Fort Street, Victoria.)

*The two sentences before note [9] were changed by Mr. Ryan to read as follows: "The printer suspected to have produced the private tax-tickets is Southam Press Limited. Since the publication of this article I learned of Malehorn's 1993 Catalogue. On page 7 the 'hospital tax ticket' with the Southam Press imprint is actually an amusement tax ticket from Quebec, the proceeds of which went to support hospitals."

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

The "News"

Not much to report this time.

Missouri Pattern

Jim Calvert (Grover Beach, CA) reported that he has come into possession of a Missouri 5 mill zinc token, and he sent me pictures. He also has loaned me the token itself so that I can also make some pictures.

To me, it definitely looks like the partner to the octagonal 1 mill pattern we published in Catalog Supplement Sheet 13. It's round, but other than that it has most of the same earmarks. I'm working on a column and later I'll revise CSS 13 to include both patterns.

Ohio Tax Receipt Dispenser

In Newsletter 109, I reported that Nick Sapone (Wanchese, NC) had come across a fourth dispenser for

these tax receipts. He has now provided excellent photographs, and we'll have a column on this and later another CSS.

Personal Note

In spite of my multiple myeloma, which my wife, my doctor, and I have been treating for almost five years, I'm still hanging around. I was told at the time (November 1995) that, being 69 at the time, I had about a 30% chance of survival after four years. Assuming that's correct, I'm running ahead of the odds. Fortunately, several additional means of treatment have come along at just the right time, and I understand there are some more available or coming on line. The doctor says that, aside from the cancer, I'm in excellent health. The heart, lungs, and kidneys have been tested and are doing just fine. My biggest problem continues to be fatigue, lack of strength and energy, and no stamina. I certainly do appreciate the cards, notes, and letters that I receive from members. They do a lot to keep me from depression. Thanks!

NEW YORK CITY POSTERS

Richard Johnson L-38
(with New Finds Editor Merlin K. Malehorn H-10)

A couple years ago, Richard Johnson (Carbondale, IL) sent to me some xerox copies of several New York City posters dealing with the city sales tax "for unemployment relief." The posters are 11" long and 7" high, and are printed on heavy card stock. The posters were issued quarterly, starting with the period ending February 28, 1935. The reverse of the posters explains to the merchant the purpose of the posters. Richard has a complete set for the four quarters of each year 1935, 1936, and 1937, a total of twelve. The colors changed each quarter, probably to make it

obvious to customers that the merchant had paid the tax. The illustrations on the next page are 65% and have been selected because they are the best for further reprinting. This particular poster has a printer's name and union bug in black at the lower left corner. The colors on the front are: the top two lines are black on yellow; the middle section is black on white, and the bottom section is yellow on black except "for unemployment relief" is white. The reverse is black on white.

WE PAID

THIRD PERIOD • *Ending August 31, 1935*



A M BRIGGS
140 E 46TH ST
NEW YORK N Y

M-77827
17 PCT

THE SALES TAX

for unemployment relief

BURLAND PRINTING CO., INC. NEW YORK, N. Y.

• • • IMPORTANT - SEE OTHER SIDE • • •

THE CITY OF NEW YORK



DEPARTMENT OF FINANCE

IMPORTANT NOTICE

THIS Poster is not in the nature of a Receipt. It is merely an acknowledgment that a Return has been filed by you pursuant to the provisions of Local Law No. 20 of 1934, as amended, and that the Tax has been paid in accordance with the information shown thereon.

The issuance of this Poster in no way bars the City from making an examina-

tion of your records and if, upon examination, it is found that an additional amount is due from you, the Poster, in no way, relieves you of the liability of paying the additional amount.

The Poster is issued, merely for the purpose of indicating to the public that you have filed a Return pursuant to the provisions of law and have paid the Tax thereon.

Department of Finance

The Brunswick

DEVOTED TO THE INTERESTS OF WESTERN CHARITON COUNTY

BRUNSWICK, MISSOURI, FRIDAY, AUGUST 30, 1935.

VOL. 91 NUMBER 35

BRUNSWICK IS PAYING TAX

People Are Getting In Habit Of Laying Down Sales Tokens With Each Purchase. First Quota of Tokens Were Sold Early and Second Shipment Has Been Received.

The Chariton County Exchange Bank received its quota of sales tax tokens one day last week. Some of them were disposed of Saturday but they went out rapidly Monday. The supply was exhausted by noon and many were turned away without being served. The tax law went into effect Tuesday morning and most everyone who made a purchase had a handfull of the waxed cardboard tokens in his or her pocket.

There was confusion when the new law went into effect Tuesday. Not many people were fully informed on the matter and there may have been numerous infractions of the law. This was due in nearly every case to ignorance or to the absence of a sufficient supply of the tax tokens. Everybody worked earnestly, however, to keep the matter straight and make the ordeal as easy as possible.

There seems to be no unwillingness on the part of anyone to pay the tax, but the feeling of vexation caused by the strange rules and the tax tokens that are used as a circulating medium seems to be universal.

Brain Smith (R-376) sent this copy of *The Brunswick* which he says he came across doing some genealogy work.

The State Auditor has designed a bracket for the purpose of assisting in the computation of the sales tax and this is generally being used by the merchants in Brunswick. The bracket is as follows:

Sales of 1 to 14 cents, 1-mill tax.
Sales of 15 to 24 cents, 2-mill tax.
Sales of 25 to 34 cents, 3-mill tax.
Sales of 35 to 44 cents, 4-mill tax.
Sales of 45 to 54 cents, 5-mill tax.
Sales of 55 to 64 cents, 6-mill tax.
Sales of 65 to 74 cents, 7-mill tax.
Sales of 75 to 84 cents, 8-mill tax.
Sales of 85 to 94 cents, 9-mill tax.
Sales of 95 cents-\$1.04, 1-cent tax.

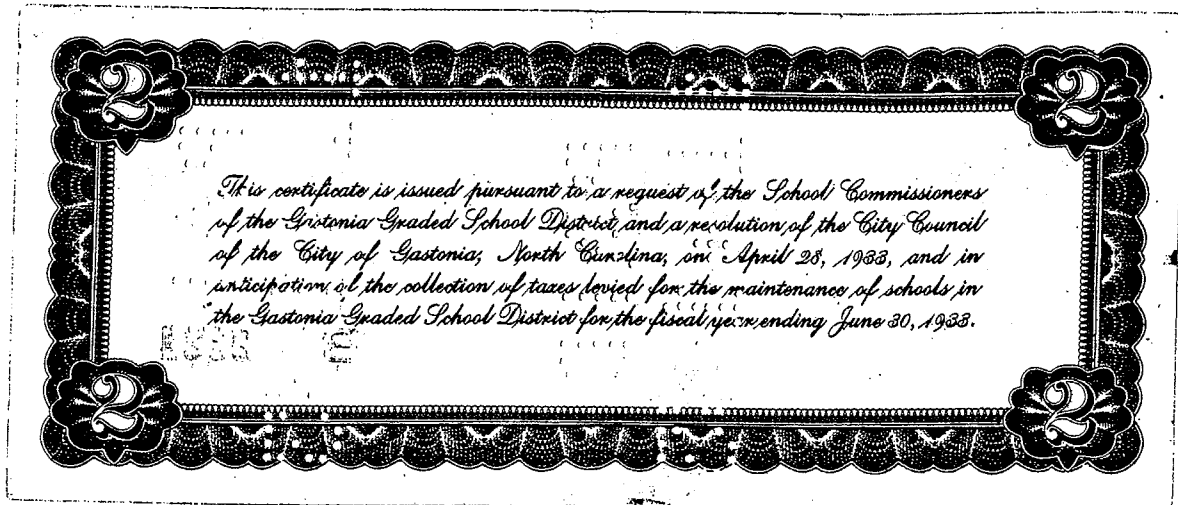
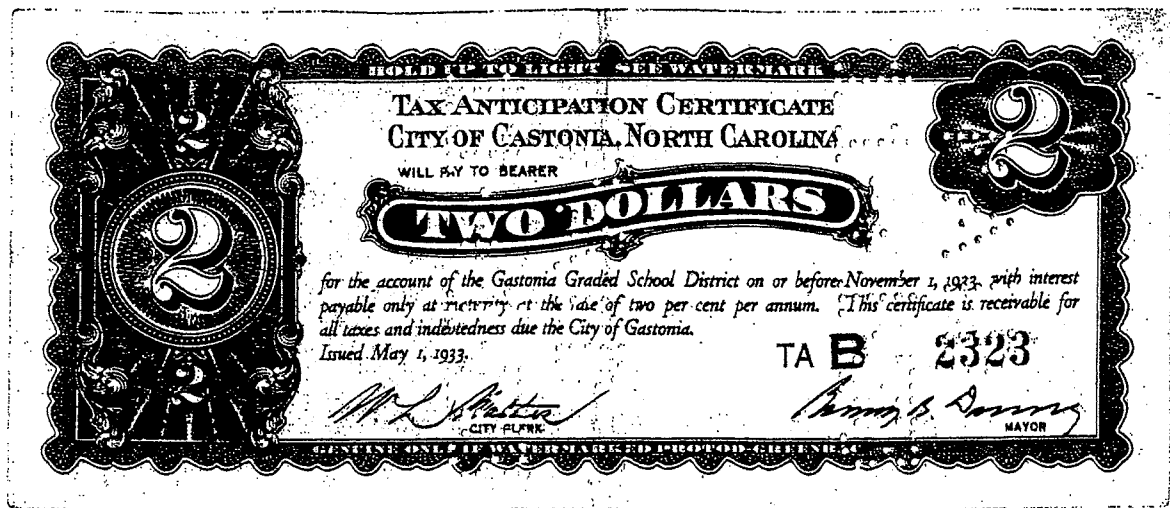
"The proceeds of the sales tax are primarily for the following purposes:

"1—To meet the demands made by the United States government in providing funds to be used for relief purposes.

"2—To provide additional revenue for the upkeep of the public schools and other educational institutions of the state.

"3—To enable the state to assume two-thirds of the cost of caring for the indigent insane, an expense now borne by counties.

"4—To provide funds for old-age pensions in compliance with the amendment adopted by a vote of the people."



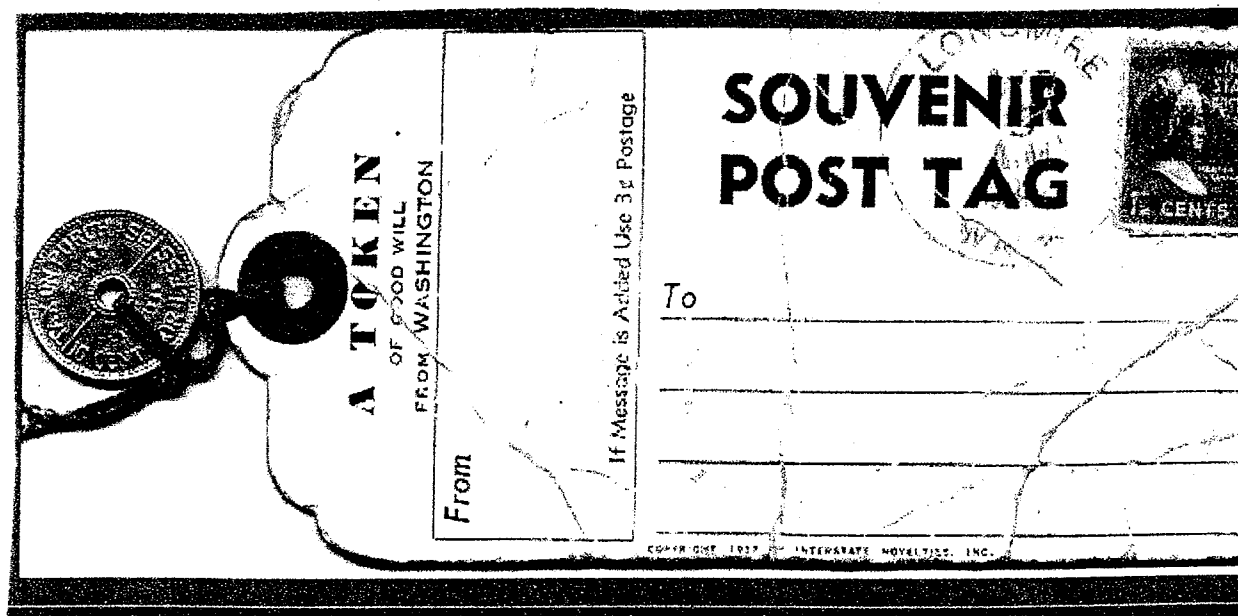
Pascal Brock sent in this "Tax Anticipation Certificate" and asks for help in identifying it. It appears to me that it is probably Depression Scrip, but that is not my field. If any one has any information, please send it to me and I will put it in a future Newsletter. Thanks.

E-MAIL ADDRESSES

In cases where a member has sent me their e-mail address or when it is the members business address, I have added the e-mail address to the address list of members. If others of you would like your e-mail address listed, please send me an e-mail. I will not list your e-mail address unless you tell me to do so. Send e-mail addresses to clcochrane@prodigy.net

Carl Cochrane, Sect.-Treas.

Mike Florer (R-409) sent some items, including a computer print out of WA-020D which was auctioned on eBay the week ending August 1, 2000. It started out at \$4.50 and 20 bids later sold for \$56.55 + shipping. As you can see the card is in poor condition. Interestingly, it has a 1.5c stamp on it (WA-020 in M&D has a 2c stamp), and both cards are addressed to New York City.



PRICES REALIZED

LOT	ITEM	ESTIMATE	PRICE
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State Revenue Society auction #17 (closing about June 30, 2000):

292	Cheapies (170+) MA stock transfer, NY stock transfer, OH sales tax make up most, but also TX, IN, CA, GA, all used	15	3*
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n = no bid * = bidder willing to go higher

FINANCIAL REPORT
JUNE 1, 2000 - AUGUST 31, 2000

Balance 6/1/00	\$ 544.16	Income (7/1-7/31) Dues & Donations	24.00
Expenses (6/1-6/30) Postage	0.77	Balance 7/31/00	\$ 412.04
Income (6/1-6/30) Dues & Donations	00.00	Expenses (8/1-8/31) Postage, etc.	1.19
Balance 6/30/00	\$ 543.39	Income (8/1-8/31) Dues & Donations	16.00
Expenses (7/1-7/31) Postage	1.86	Balance 8/31/00	\$ 426.85
Newsletter	153.49		

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape and we should be able to meet the years expenses. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$163. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
June 1, 2000 — August 31, 2000

NEW MEMBERS: Dave Piatt, Gilbert E. Vogel

REINSTATEMENTS: None

DROPS: None

MEMBERSHIP (August 31) 114

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

OCT - DEC 2000

111

EDITOR'S COMMENTS

Once again your editor is late in getting out the *Newsletter*. Surprise, surprise, surprise! He has made some adjustments to his printer in the hopes of getting a cleaner copy than the last issue. It also surprises the editor how many typos he (and his spell checker) miss. They are so painfully obvious after the *Newsletter* has been mailed, when it is too late to correct them. And then there is

OOPS! IS HIS FACE RED

None of you called me on a misleading statement I made in the last issue, you were probably just being kind. There I stated that Captain George Vancouver, Royal Navy, explored the Pacific Northwest about the time of the American Revolution. Technically that is true, but he was a junior officer of Captain James Cook in his 1776-9 exploration of the northern Pacific. Vancouver commanded the 1792 expedition for which he is most famous. I have proved a professor of mine was correct when he said it is better to know that one does not know than to know that which is not so, and to look it up. In doing so I ran across another fact I had forgotten: that another of Cook's junior officers was William Bligh, who later commanded the *H.M.S. Bounty*. (Cecil Dryden, *History of Washington* (1968), p.34.) Now don't say I don't supply you with useless trivia!

I have come across information about a possible foreign tax token while reading about something totally unrelated. I sent for the sources through inter library loan and received them. However, one is in French so it will be awhile before anything appears in the *Newsletter* as I have to teach myself enough French to be able to understand the article. It just goes to show you that tax tokens (and information about them) are where you find them.

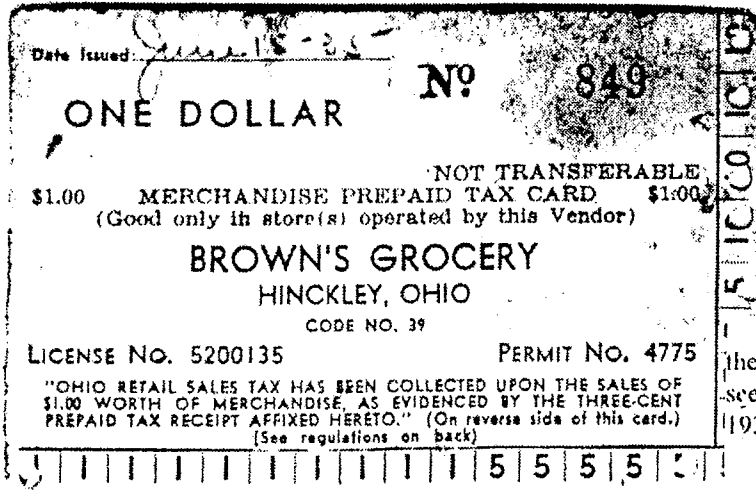
Meanwhile, the editor is always looking for more copy to put in the *Newsletter* so feel free to write. As you can see from the editor's own efforts skill is not required. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. Most of you have been members at least as long as I have so you are at least as knowledgeable as me. Thanks to all of you who have sent me articles and information. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

OHIO: NEW FIND LOCAL PUNCHCARD; MORE STAPLED PACKS

Mike Florer (R-409)
(with New Finds Editor Merlin K. Malehorn H-10)

Mike Florer reports a previously unknown local punchcard, issued by Brown's Grocery, Hinckley, Ohio. Here is a picture of it, reduced somewhat to fit on the page. Mike found it in the *State Revenue News*, vol. 38, no. 3, whole no. 245, 3rd Quarter 2000. It's in a letter to the editor, which is also

reduced and overlapped slightly to save space. The editor is correct in his statement that "Very few of them seem to have survived." But it's disappointing that the editor seems to be unaware of the effort in which we've engaged the past several years to identify and catalog these things. Mike has already written to the editor to call his attention to this matter.



As you know I know very little about State revenues generally; however, the above item I found in a box at OKPEX seemed unusual. I've never seen a usage of the Ohio prepaid sales tax. In reviewing an old article the 1935 stamp appears to be a very early usage. Any thoughts?

E.J. Guerrant
Antlers, Oklahoma

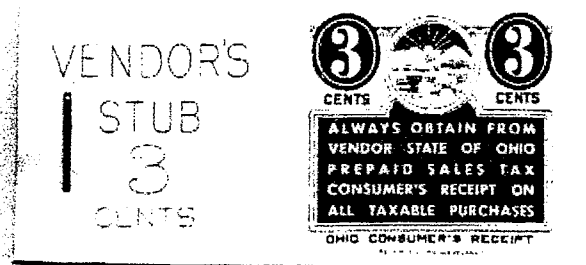
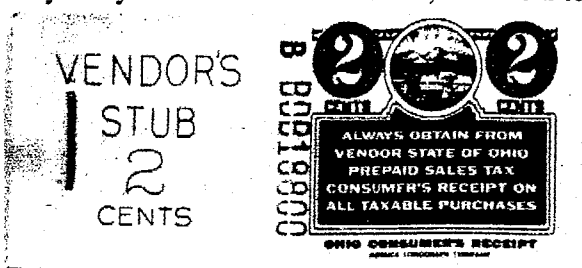
THE VENDOR MUST, IN THE PRESENCE OF THE CONSUMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. IT IS A VIOLATION OF THE SALES TAX REGULATIONS FOR ANY CONSUMER TO USE THIS CARD, EXCEPTING THE ONE TO WHOM IT WAS

ORIGINALLY SOLD. THIS CARD MUST BE SURRENDERED BY THE PURCHASER AND RETAINED BY THE VENDOR WHEN COMPLETELY USED.

Believe it or not this item is in the Hubbard catalog Vol. 1 under sales cards as SC1 "Privately printed with 3ct sales stamp tax pasted on back". These are known from as far back as 1934. An article in the Interstate Cinderellans and Revenuers Newsletter for August 1989 (available from the SRS library? P9) by Ed Kettenbrink, Jr. indicates that only twenty six different kinds of these privately printed cards are known. As only five are illustrated I do not know if this is a new one. The private cards, issued with the tax prepaid for \$1 worth of merchandise used stamps on them. Later the state pre-printed these punchcards and the stores handstamped their names on. Two of that type were in Auction 16. Apparently dairy's, grocery's and 5 & 10 cent stores were the primary users of these cards. Very few private cards seem to have survived. Kettenbrink's article indicates that there was a book called "Chits, Chislars, and Funny Money" which showed many of these items.

Mike has also reported two more "packs" of Ohio tax receipts. Here are pictures of S223 and S249, respectively. If you are interested in these, add them to the

receipts pictured in "Ohio Stapled Packs" in issue 107, Oct-Dec 1999.



OKLAHOMA HOARD

By Marc J. Duvall

A couple of years ago Mike Patton, a friend and token dealer, sent me a package containing some state issue OK tax tokens and some wrappers for the same with a note saying that I "could concoct some kind of article from these pathetic lowly tax items." I first made reference to this hoard in *Newsletter* #104, p.2 (Jan-Mar 1999). The new wrapper appeared in Catalog Supplement Sheet No. 60A as OK-O8-a. It appears that some of the hoard was wet at some time, as there is water staining and evidence of mold and mildew on a few items. It was a joy to try to try to attribute OK-S-9 through 14, the fiber tokens. I could have called this article "If my eyes ever un-cross" or "I'll get you, Mike Patton."

I first met Mike in the early '80s at a coin show. I asked another dealer for sales tax tokens. He looked down his nose at me and sent me to Mike Patton (I believe his exact words were "Try Mikey, he'll sell anything [that is not a coin]"). I asked Mike for sales tax tokens, and he gave me a funny look and handed me a small bag of common state issue ones and said "I was going to throw these away, but you can have them." (You know we are in trouble when even the token dealers look down on us.) However, I got a few of the rarer STTs from Mike over the years and even got him to join ATTS after he saw the prototypes of Merlin's plastic color Catalog Supplement Sheets. So Mike is a reformed character, or as he expressed it in his letter "as demented as we are."

Mike stated that he "ran into a group of several hundred Oklahoma state tax tokens. (Oh big deal!) What made it a little more interesting was that they were rolled in the original wrappers." He enclosed a "group of unsearched (Ha! Ha!)" tokens, as well as "one of each variety contained in the group" and six "interesting errors." So here follows the results of my attempts to attribute those he sent me and questions and comments that arise from those efforts.

These items were found in the "unsearched" group, with their die alignments:

S-1	1 mill	12 (10↑→, 1↑←, 1↑↓)
2	5 "	5 (2↑↓, 2↑→, 1↑↗)
5	1 "	26 (10↑↓, 10↑↑, 3↑←, 2↑→, 1↑↗)
6	5 "	9 (6↑↓, 2↑↑, 1↑↗) (all strike variety b)
17	1 "	2 (2↑↑)
18	1 "	122 (122↑↑)
19	5 "	3 (3↑↑)

In addition there are 55 S-9 through 14 and 18 S-15 & 16. The latter align 14 ↑↑, and 1 each ↑↖, ↑↓, ↑↗, ↑↘; the latter is also double struck (with the over strike being towards about 5:30 and about the height of the letters in "Token"). It is probably the most interesting error, so it appears that Mike did not exhaustively search the hoard. There is a total of 217 1mill tokens and 35 5mill tokens, about a 6:1 ratio, comparable to that appearing on p.265 of Merlin K. Malehorn and Tim Davenport, *United States Sales Tax Tokens and Stamps* (hereinafter M&D). Irv Swalwell, in *ATTS Newsletter* 42 (Apr-Jun 1983), p.10, determined the ratio to be about 4:1 in the "Great Garbage Dump Hoard," of which he had obtained about 25% (more than a half million pieces). He stated that all the tokens were mint state, but that many had to be thrown away as damaged by

the way they were stored at the caretaker's shack at the Oklahoma dump where they apparently had been for 30 or more years before being rescued about 1980. In *ATTS Newsletter* 51 (Oct-Dec 1985) pp. 15-16, Mr. Swalwell further states that the damaged tokens he discarded were cut or torn and sent to a covered landfill. Only one of the tokens Mike Patton sent me was cut, and many others appear to have some wear, so it is possible that these tokens may be from a different source than the "Great Garbage Dump Hoard." It is also possible that these might have been from that part of the hoard Mr. Swalwell did not handle, or even some of his rejects that "escaped" redumping.

The "one of each variety" group and their die alignments:

S-1	↑→	2	↑↓	5	↑↖
6	↑↑	7/8	↑↓	15/16	↑↑
17	↑↑	18	↑↑	19	↑↑

In addition there are five S9-14 of various colors. The S7/8 is more likely S8, as it appears opaque and gray, and that piece is less rare than S7.

The "interesting varieties" are: 1 S9-14; 4 S18; and 1 S19. The S9-14 is struck greatly offcenter. The S19 has the center hole punched (slightly offcenter), but the "chad" is still in the hole, it is not even hanging (shades of Florida! It's OK Mike, you can come out of cover, that is all the politics I intend to discuss, for now). The punch appears to have a raised cutting edge (like an "O," the metal within the rim having been removed). I base this on the depression that appears as an outline of a circle on one side, and a raised ridge on the other. All 135 S17-19s have the same die alignment, with the possible exception of one of the S18s in the "interesting varieties." It is printed only on one side, so I am unable to determine die alignment. The other three S18s do not differ that much from many of the 122 in the "unsearched" group, which supports M&D that there are many minor errors in these tokens. In no other variety, where there is more than one example, do all the pieces have the same die alignment. It therefore appears that the printer, Label House, did a good job on die alignment, but not on other quality control aspects. It appears that nothing useful in attributing varieties can be determined by die alignment for the above described varieties.

I tried to sort the S9-14s by color and got six groups. For a brief moment I thought I had gotten lucky, as there are six varieties differentiated by color. However, S-14 is reddish-brown, the same color as S-16 & 19. None of the S9-14 group was any where near the color of S-16 or 19. That got me looking more closely at the S-19s and S-15/16s. The three 19s are Unc, EF, and damaged G. Their color also changes from reddish-brown to more orange as the wear increases. One side of the Unc is even more orange than the other. It appears that that side may have been facing the air and faded over time. The example from the "one of each" group grades AU, and in color is between the Unc and the EF. The sample is too small to draw a firm conclusion, but there does appear to be strong evidence that time and handling can change the color of the tokens. There also appears to be some support for this with the S-15/16s. One of them has a pie shaped area covered with lacquer or something similar. The area under it is much redder than the rest of the token's surface. It is possible that S-15 & 16 are really the same token and that the apparent difference in color is a post production result. Please send any thoughts you have on the subject. In the next *Newsletter* I will set forth the results of the S-9 through 14s.

A FOURTH OHIO DISPENSER

Nick Sapone R-517
(with New Finds Editor Merlin K. Malehorn H-10)

On page 263 the M&D catalog mentions dispensers for Ohio sales tax receipts. Their purpose was to make it easier for the merchant to pull the receipts off the various packs of receipts and give them to the customer, as he was required to do by state law. Three dispensers have been known to exist. Information about them has been provided in Catalog Supplement Sheets 20-1, -2, and -3, all dated March 22, 1996.

Now a fourth dispenser has surfaced. A friend of Nick's made him aware of a dispenser that turned out to be different. Nick has obtained photographs, some of which are reproduced below to illustrate the nature of the dispenser.

The dispenser is about 5" wide, 11 3/8" long, and 1 7/8" high. On the bottom there is a worn stencil "McCaskey, Alliance, PAT PEND".

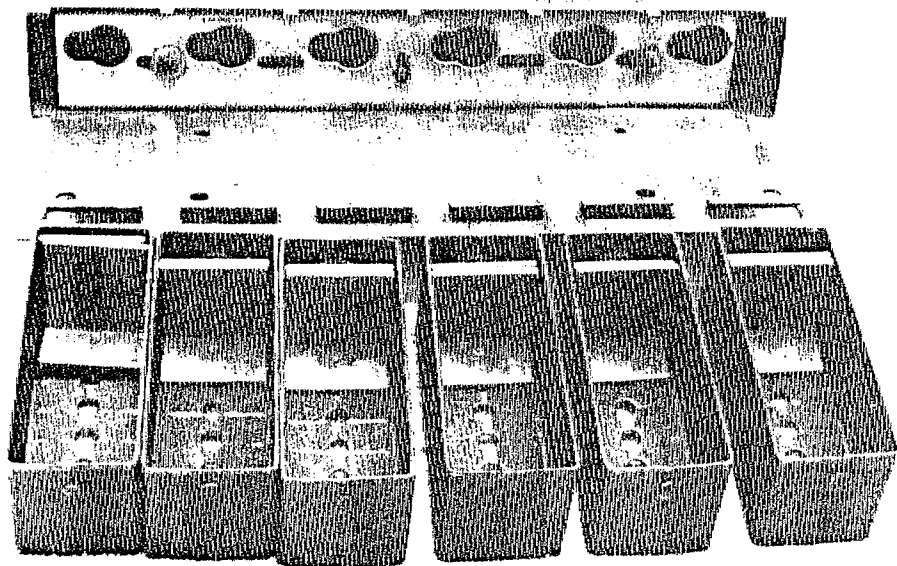
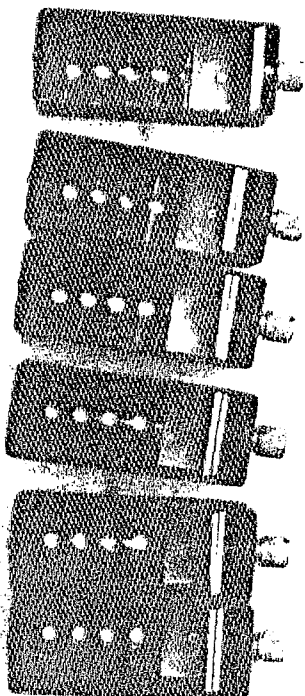
The first picture shows the six trays in the dispenser. Each tray has a knurled knob at one end. In each tray is a metal piece that can be moved back and forth to fasten in the receipts; the metal piece has a flange on the bottom. There is a "button" on the

bottom of the flange that fits into the holes in the bottom of the tray so that the upright piece will hold its position behind the receipts.

The second picture shows the trays lined up in front of the tray holder, which has a metal bottom that holds all six trays. When the trays are inserted, the knurled knobs fit into the metal bar "keyholes" inside the cover.

The third picture shows the assembled dispenser, including a lock and key. The metal bar with the "keyholes" is moved to the right (as you face the picture) when the key is turned, thus holding the trays in position. (see p. 7)

At first glance it seems the tax receipts would lie flat in the trays. However, the merchant would have to dig around in each tray to get ahold of the proper number of tax receipts. The more likely scenario is that the packs of tax receipts are inserted vertically, with the vendor's stub on the bottom. The metal part inside the tray would be moved to hold the receipts tightly. Then the merchant could more easily get ahold of the number of customer receipts of each value.



ANOTHER HOBBY

Our primary common interest is in sales tax tokens and matters related thereto, so we tend sometimes to forget that we all have other interests and other hobbies. One of our

members, Nick Sapone (Wanchese, NC), is a recognized expert in carving duck decoys. Here's an article and picture (next page) from the *Coastland Times*, March 30, 2000, front page, about his work.

Sapone keeps busy in Wanchese

Decoy artist speaks at N.C. museum

By NOAH GARRETT

Local artist Nick Sapone has taken his small decoy shop in Wanchese to national, even global levels since creating his first piece nearly 20 years ago.

Sapone, 56, of Wanchese, was recently invited to spend five days at the N.C. Museum of History in Raleigh to answer questions and demonstrate to the public how he executes his craft. Sapone said out of all the places he's been because of his work, this was one of the most enjoyable.

"I think everyone enjoyed it," said Sapone. "The Raleigh museum was an interest that hit right at home because I got to talk about North Carolina and decoys."

Sapone has already made similar presentations at other museums. The artist has displayed his work at the N.C. Museum of History once before, and in September 1988, he had the prestigious honor of presenting his work at The National Museum of American History in Washington D.C.

In the days between March 15 and 19, Sapone participated in the *Artists at Work* series at the Raleigh museum. These weekly programs sponsored by the museum allowed different artists from all over North Carolina and the United States to display their work.

Emily D. Grant, youth programs coordinator for the museum, said in a thank you letter to Sapone, "I especially admired your ability to handle the multitude of questions posed

by the large groups of middle schoolers visiting the museum. It was amazing to watch ... your decoys are incredible."

In 1990, Sapone entered The Ward World Championship Wildfowl Carving Competition, in Ocean City, Md. In the end, Sapone walked away with the first place blue ribbon for a hunting canvas swan. From there, Sapone said, his carving career really started to blossom.

This now recognized decoy specialist was interviewed by several newspapers and magazines, including *Wildlife in North Carolina*, *Outer Banks Magazine*, and even *Southern Living*. Sapone remembered that several people traveling into the area would have the article written in *Southern Living* in their hands when they came into his shop to purchase a decoy.

"I was kind of reluctant about giving away some of my secrets in those stories," said Sapone. "But it's been worth it."

Sapone began to take notice of decoys in the late '70s. He was carving a little in those days, but he said it was nothing really serious.

Then Sapone recalled stumbling onto a book called "Game Bird Carving" by Bruce Burke, which really broke the ice for him in the decoy carving craft.

"I used some ideas, then I started designing my own, and now I have a whole file cabinet full of original designs and blueprints," said Sapone.

Sapone is not from a long-line of decoy carvers, but he did remember as a kid several Canadian geese decoys his grandfather had carved.

"My cousin verified that my grandfather carved them because he said the only time he got into trouble was when he skipped school and used those decoys to go hunting," said Sapone.

Sapone creates his decoys similar to the way Outer Bankers have been making them for years. Sapone uses mainly juniper wood for his decoys because it was and still is the local wood of choice for making decoys.

"I get the wood, split it, take a hatchet to it, and with a little imagination I shape that bad boy right up," said Sapone.

When Sapone's career started, he said it was just a hobby. Ironically, Sapone said he wasn't much of the hunter, but he did recall hunters who used his products always giving him good reports.

"I started making them as gifts, and somewhere along the line it just got out of hand," said Sapone. "More people started wanting them and now I'm just trying to catch up."

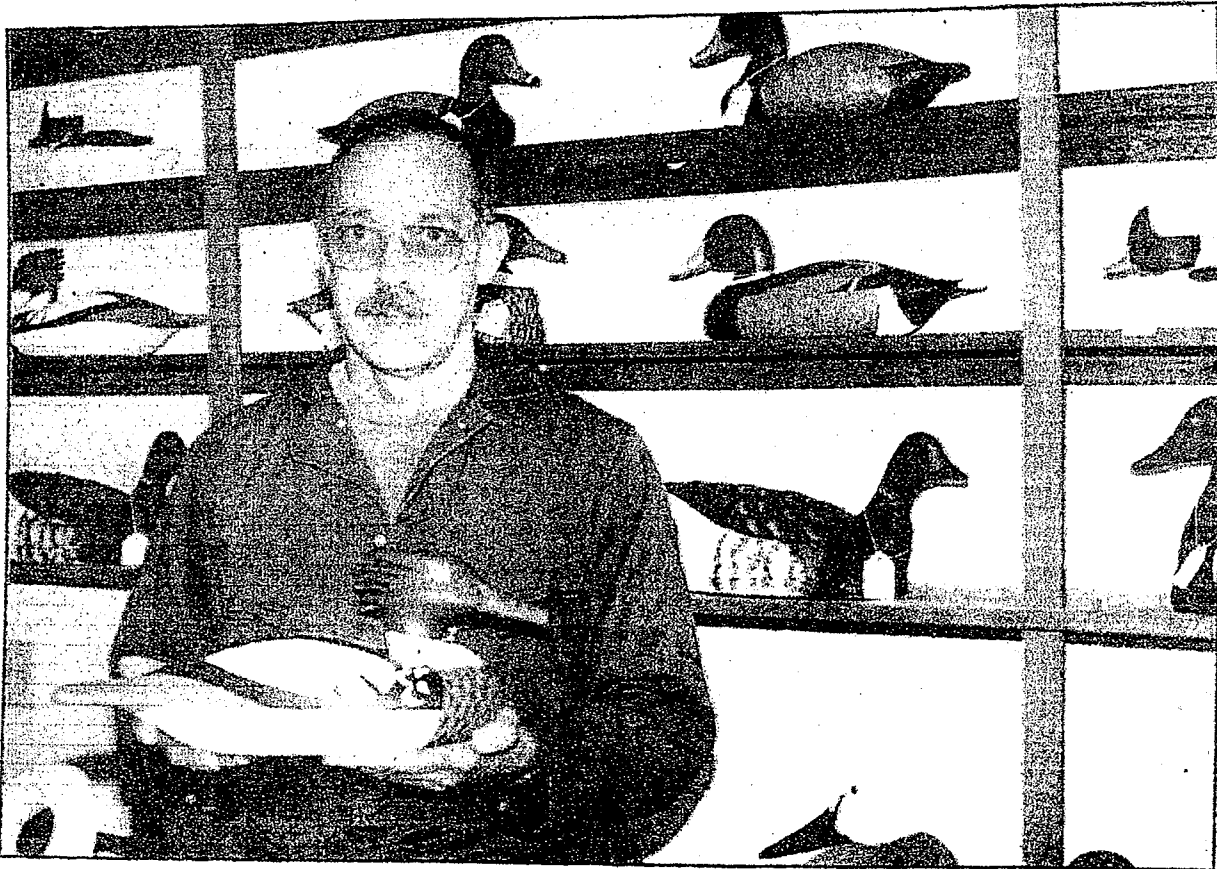
Sapone explained the number of orders received in the last couple of years is the main reason why he doesn't compete anymore. The last competition Sapone entered was in 1994, where according to him, he swept the competition in all the divisions except one.

"I think it's OK to go out on top," said Sapone in jest.

Along with the "armloads of blue ribbons won over the years," the former tug boat engineer said he's happy with his career as a decoy carver. Sapone said he likes the hunting, gunning style of decoys because they do not have to be so detailed.

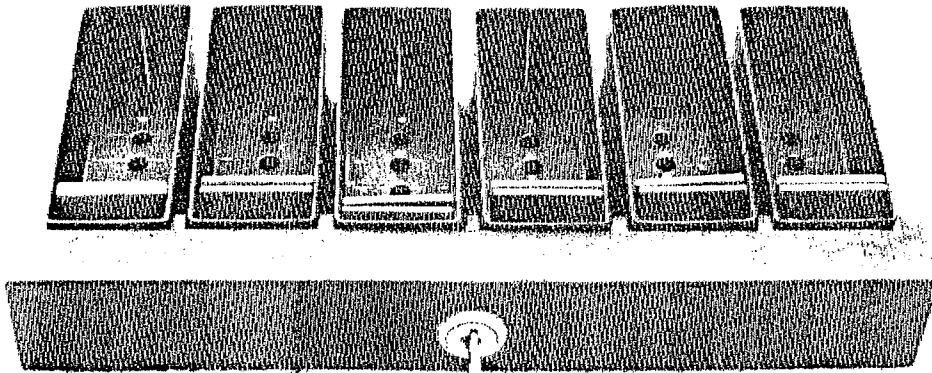
"I fit in best in this category," said Sapone.

World-class carver



NICK SAPONE, of Wanchese, recently spoke about his decoy craft during the *Artist at Work* series at the N.C. Museum of History in

Raleigh. For the last 20 years, the 56-year-old artist has made several presentations at museums around the country. (N. Garrett photo)



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

COLLECTOR NEEDS the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

WANTED: Aluminum 1.5" state medals with reeded edge. Name of state, state nickname on one side. Outline map, state flower on the other side. These came in breakfast cereal several years ago. Jane Keel, 201 NE 22nd St.; Guyman, OK 73942

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244 \$1.50	5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&D for descriptions.
Dave Piatt, Rt.52, Stout, OH45684

WHAT WAS IT?

In the last *Newsletter*, p.10, Pascal Brock sent in a "Tax Anticipation Certificate" and asked for help in identifying it. It appeared to me that it is probably Depression Scrip. Tom Esker and John Ostendorf replied to the call for help. They both cited Ralph A. Mitchell & Neil Shafer, *Standard Catalogue of Depression Scrip of the United States* p.182. Gastonia, NC issued scrip in three denominations:

NC-125-1	\$1
NC-125-2	2
NC-125-5	5

Mr. Brock's piece is NC-125-2. John states it is "quite common." He also states "a number of taxing entities such as cities and school districts issued them to pay their employees backed by anticipated (back) tax revenue. Acceptance of these notes was often at a discount because the bearer was basically asking the accepting party to take this note which typically carried an expiration date, in lieu of real money, backed by tax revenues the taxing entity had little chance of collecting."

HOUSEKEEPING

You should send change of addresses to Carl as he maintains the roster. Some of you have notified to the editor, which merely delays things, but one of you did not notify anyone, which resulted in the *Newsletter* being returned to me. This costs ATTS more money to mail and delays the arrival of your copy. So if you move, please let some one (preferably Carl) know.

Some one ordered a complete set of back issues of the *Newsletter* since the last issue. Your editor was not please when the copier told him it was about twice as expensive as he had been previously told. We compromised at the amount I had been previously quoted, so it all came out OK. However, future copies of the back issues will be more expensive, as it is more labor intensive to make the best part of 2,000 copies by hand (there are too many pasted pages to allow automatic feeding). Smaller quantities should not be a problem. The upshot is that the price quoted earlier this year for a complete set of the back issues of the *Newsletter* is no longer in force. Should you want copies please contact the editor at his address elsewhere herein for a firm quotation. ATTS's policy is to make copies of our publications available at our cost. Should any one desire to make copies they may do so. We do ask that anyone using the material acknowledge the authors' efforts, but we do not seek to make money on our publications.

It has also come to my attention that there are some people who still think Merlin is editor. This lead someone to send something to me that was clearly intended for Merlin. I have forwarded the material to him. While Merlin is a major contributor and the New-finds Editor (and responsible for authoring the best parts of the *Newsletter*), the ultimate responsibility is Marc Duvall's. So all blame should be directed at me, not Merlin.

Thank you for your help and patience in these matters. We, especially the editor, may be slow, but we will get there in the end. Any help or constructive criticism is always welcome.

PRICES REALIZED

LOT	ITEM	ESTIMATE	PRICE
State Revenue Society auction #18 (closing about Sept. 29, 2000):			
141	OH 1936 sales tax C18 1ct no serial #, mint, hinged, VF	1	1*
142	OH 1939 sales tax R34 3ct w/stub, mint, never hinged, F	1	2.50
143	OH 1941 sales tax C36 12ct pair imperforate between stamps w/stubs, mint, never hinged, VF	2.50	1.50
144	OH 1941 sales tax C37 15ct pair, imperforate between stamps w/stubs, mint, never hinged, VF	2.50	2.50
n = no bid * = bidder willing to go higher			

FINANCIAL REPORT
SEPTEMBER 1, 2000 - NOVEMBER 30, 2000

Balance 9/1/00	\$ 426.85	Income (10/1-10/31)	
		Dues & Donations	00.00
Expenses (9/1-9/30)			
Postage	1.65	Balance 10/31/00	\$ 266.76
Income (9/1-9/30)			
Dues & Donations	25.00	Expenses (11/1-11/30)	
		Postage, copies	1.48
Balance 9/30/00	\$ 450.20		
		Income (11/1-11/30)	
Expenses (10/1-10/31)		Dues & Donations	16.00
Postage	0.33		
Newsletter	183.11	Balance 11/30/00	\$ 281.28

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape and we should be able to meet the years expenses. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$164. Thanks to Thomas Severn for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
September 1, 2000 — November 30, 2000

NEW MEMBERS: Leo J. Shane

REINSTATEMENTS: Thomas Severn

DROPS: None

MEMBERSHIP (November 30) 116

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*, 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochran ATTS; 12 Pheasant Dr.; Asheville, NC 28803.
